REPORT

ON THE

ADMINISTRATION

OF THE

SALT AND CONTINENTAL CUSTOMS DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1888-89,

WITH

APPENDICES AND MAP.

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1889.

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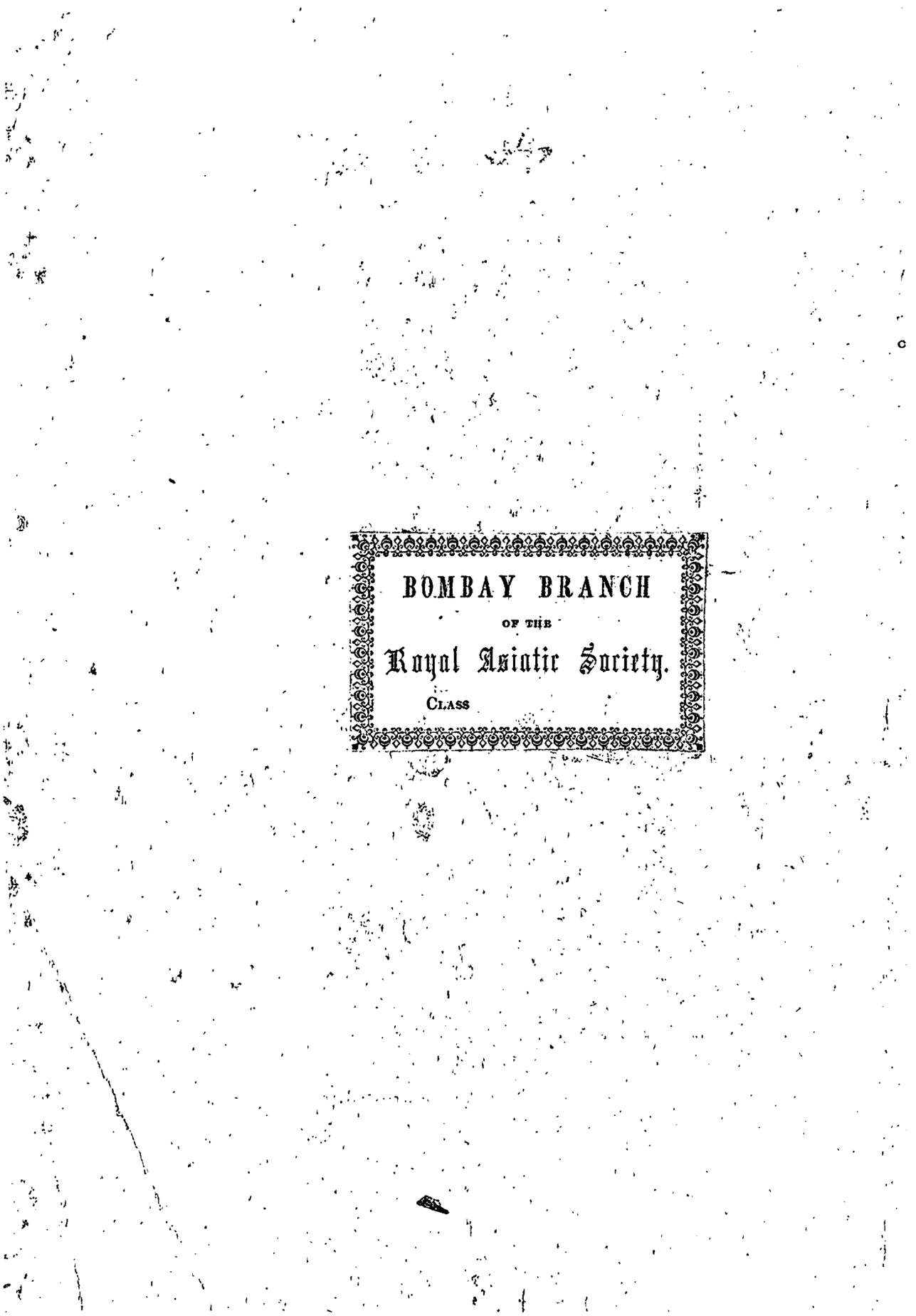

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1889.

No. 4089 OF 1889.

From

G. W. VIDAL, ESQUIRE, C. S.,
Collector of Salt Revenue,
Bombay;

To

T. D. MACKENZIE, ESQUIRE, C. S.,
Acting Commissioner of Customs, Salt,
Opium and Abkári,
Bombay.

Poona, 1st September 1889.

SIR,

I have the honour to submit the Annual Report on the Administration of the Salt and Continental Customs Department for the year 1888-89.

2. I follow the same arrangement as in the four previous years and begin with a short notice of the principal matters affecting the constitution and working of the Department as a whole and of the broad financial result of the year's administration, leaving details to be discussed under the different heads to which they belong.

INTRODUCTION.

Collector's office.

3. Mr. Trevor held charge from the beginning of the year up to 16th September 1888, being then succeeded by Mr. Porteous, who continued to act as Collector till the 24th April 1889. I took charge on the 27th idem from Mr. Wright, who held it from the 24th to the 26th.

Deputy Collector's office.

4. The permanent incumbent, Mr. Acworth, having been absent on furlough, Mr. Wright continued to act as Deputy Collector throughout the year.

Assistant Collectors of Ranges.

5. The charge of the Northern Frontier was held by Mr. Thom throughout the year excepting the first eleven days of April, during which Mr. Dickinson was in charge.

The Khárághoda Range continued to be in charge of Mr. Dickinson throughout the year with the exception of the period from 24th August to 23rd September following, when he was on privilege leave, Mr. Thom looking after his work in addition to his own.

Mr. Cotgrave held charge of the Surat Range till the 9th May, when he proceeded on furlough. Mr. Pogson was in charge from 10th May to 3rd July following. On the 4th he proceeded on three months' privilege leave, Mr. Wright the Acting Deputy Collector, holding charge of the range from that date up to Mr. Pogson's return on the 1st October. After this Mr. Pogson continued to be in charge up to end of the year.

Mr. Thom was in charge of the Thána Range from the 1st to the 10th April. Mr. Cowasji relieved him on the 11th and continued to be in charge till the close of the year.

The Uran Range remained in charge of Mr. Pogson from the beginning of the year up to 9th May. Mr. Maidment took charge of it on the 10th and held it up to 17th September following, on which date Mr. Aitken relieved him and continued in charge till

the 16th January 1889. Mr. Leckie took charge of the range on the 17th and continued to hold it up to the end of the year.

The Ratnágiri Range was in charge of Mr. Bulkley throughout the year.

Mr. Leckie had the Kánara Range in his charge till the 12th January 1889. From the 13th to the 20th January, that is for eight days, the charge remained with Mr. Westbrook, the Port Officer, Kárwár. On the 21st Mr. Aitken took charge and held it up to the end of the year. From the 1st to 11th April 1888 the charge of the Account Office was held by Mr. Cowasji and for the rest of the year by Mr. Hill.

General organization.

6. The general organization of the Department has been affected by the following changes in the subordinate establishment:—

(*a*) By Government Resolution, Revenue Department, No. 7047, dated 23rd October 1888, it was decided to make the Sundrai Bandar establishment, consisting of one kárkún on Rs. 24 a month and two peons at Rs. 5 each, Imperial. Hitherto it had been erroneously treated as "Excluded Local Funds."

(*b*) Under the authority of Government Resolution, Revenue Department, No. 5617, dated 18th August 1888, 12 guard peons paid for by the Shilotris have been merged in the sanctioned strength of the establishment.

(*c*) Some 63 extra hands were sanctioned for Goa by Government Resolution, Revenue Department, No. 8583, dated 22nd December 1888. They are detailed below:—

2	Nákedárs	at Rs.	15	each	per month.
1	Madatnis	„ „	15	„	„
2	Peons	„ „	10	„	„
11	„	„ „	9	„	„
22	„	„ „	8	„	„
25	„	„ „	8	(5 monthly).	

7. The result of these changes is that the sanctioned strength of the establishment stood on the 31st March 1889 as under:—

Collector	1
Deputy Collector	1
Assistant Collectors	11
Supervisor, Uran Distilleries	1
Assistant do.	1
Superintendents of Salt Depôts	6
Coast Guard Inspectors	14
Northern Frontier and other Inspectors ...	22
Sarkárkúns, including Special Officer, Cambay ...	33
Officers in charge of Preventive Stations, including Chendni Bandar	9
Dárogas	8
English Writers, including Gaugers... ...	80
Kárkúns, including Sazedárs and Bandar Kárkúns	634
Risáldárs	3
Savárs	110
Petty officers	364
Sepoys	3,852
Khalásis, watermen and meniais	452
Total ...	5,602

Details of the number of appointments of each description in each grade are given as usual in Appendix I.

General features of Administration. Clothing arrangements.

8. The peons on the guarding and patrol and Northern Frontier establishments of the Department received during the

year their second supply of clothing under the scheme described in paragraphs 10 to 13 of the report for 1886-87. The peon establishment have also been supplied with batons and whistles. The menials of the additional shilotri establishments were also provided with over-coats, warm coats, pugrees, &c.

Administration reforms.

9. During the year under report two administrative reforms which deserve notice were introduced at all the preventive stations in the Southern Division.

Excesses discovered at re-weighment tests how to be dealt with.

10. It had been the practice to pass free all excesses discovered at preventive stations, on a percentage re-weighment, provided such excesses did not amount to more than 1 per cent. of the consignment. This was put a stop to, and orders were issued that whenever instead of the 15 per cent. re-weighment a whole consignment was re-weighed in tale either at the desire of the trader or at the discretion of the Preventive Officer, and showed an excess of one per cent. or under, duty at the full rate should be charged on it.

Removal of consignments in full and within the time allowed in the permits, insisted upon.

11. Much trouble had arisen from the congestion of the traffic at the wharf at the Bháyndar Preventive Station owing to non-removal of consignments by traders within a reasonable time after examination by the Inspector. Again, partial removal of bags of salt from different consignments were made at the pleasure of the traders, thus giving opportunities for mixing one consignment with another. This evil being a growing one, a timely remedy had to be applied. Under the orders issued, consignments have now to be removed in full within the time allowed by the permits, and whenever they are broken up and removed in parts the portions found uncovered by permits are to be dealt with under Section 48 of the Salt Act.

Conventions with Cambay and Janjira.

12. The conventions with Cambay and Janjira have worked harmoniously during the year.

Fish-curing yard.

13. The only fish-curing yard now in existence is that at Vengurla, a special report on the working of which was submitted under this Office No. 3603, dated 1st August 1889. The yard has had some measure of success, though not as yet self-supporting. It promises, however, to pay its way in time. The question of the opening of a new yard at Málvan is now under consideration.

Arrangements under Portuguese Treaty. Daman.

14. The transactions at Daman are now confined to the issue of salt to the Portuguese Government for domestic consumption and fish curing out of the stock reserved for the purpose. During the year under report the stock had to be replenished by a supply of 16,512 maunds of salt from the Bulsár Salt Works. The establishment specified in paragraph 17 of the report for 1886-87 is still employed.

Summary of constitution and operations of the Department.

15. A summary of the constitution and operations of the Department as a whole, as they are shown in detail in Appendix No. 2, is subjoined, the corresponding figures for the year 1887-88 being given for purposes of comparison :—

	1887-88.	1888-89.	Increase.	Decrease.
1. Number of supervising officers	13	13	....	....
2. Number of subordinate establishment	5,511	5,589	78	....
3. Number of Tálukas	40	40	....	....
4. Number of Salt Works	674	729	55	....
5. Number of maunds of salt dealt with	84,12,612	83,15,003	....	97,609
6. Number of maunds of salt excised and imported by sea and land on payment of duty.	76,96,025	75,39,379	....	1,56,646
7. Number of maunds of salt delivered free and at nominal rate of duty	7,16,587	7,75,624	59,037	....
8. Number of ports	83	83	....	....
9. Number of vessels entered	1,05,251	1,05,670	419	....
10. Do. cleared	1,02,415	1,04,098	1,683	....
11. Value of goods imported by sea	Rs. 2,75,97,644	2,59,37,426	....	16,60,218
Do. exported by sea	Rs. 4,71,91,751	4,59,27,896	....	12,63,855
12. Number of stills	49	48	....	1
13. Number of gallons excised	1,077,407	8,63,786	....	2,13,621
14. Number of offences enquired into	532	740	208	....

General Financial results.

16. The general financial results of the past year's administration, as compared with those of the preceding six years, are exhibited below :—

Years.	Gross Receipts.					Total Gross Receipts.
	Salt.	Sea Customs.	Land Customs.	A'bkári.	Local Funds	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1882-83	1,32,76,653 11 6	35,166 3 4	13,691 15 0	9,90,996 9 0	70,606 6 1	1,43,87,114 13 11
1883-84	1,34,11,740 6 6	23,999 2 0	13,029 5 4	10,41,850 12 11	75,919 7 8	1,45,66,539 2 5
1884-85	1,42,40,837 10 10	16,714 10 6	9,057 15 8	14,43,029 14 1	80,692 10 0	1,57,90,332 13 1
1885-86	1,84,16,776 7 4	13,748 15 5	9,096 14 8	16,69,693 9 7	75,645 3 1	2,01,84,961 2 1
1886-87	1,62,11,379 14 3	11,432 1 6	9,126 5 4	16,01,702 1 3	88,206 12 5	1,79,21,847 2 9
1887-88	1,72,42,741 0 2	15,009 10 8	9,000 0 0	15,48,345 15 2	88,738 1 8	1,89,03,834 11 8
1888-89	1,80,41,554 9 4	12,471 8 9	9,000 0 0	16,53,560 9 5	81,618 3 0	1,97,98,204 14 6

Years.	Charges.			Refunds.	Total Charges, *plus* Refunds.	Net Receipts.	Percentage of Charges on Gross Receipts.
	Establishment.	Contingencies.	Total Charges.				
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1882-83	7,12,219 12 6	7,47,835 0 6½	14,60,054 12 11½	1,11,174 7 4	15,71,229 4 3½	1,28,15,885 9 7½	10 14 8
1883-84	7,33,216 9 0	5,65,134 9 11	12,98,351 2 11	68,242 2 1	13,66,593 5 10	1,31,99,915 12 7	9 6 1
1884-85	7,30,204 5 4	7,34,473 6 3	15,14,677 11 7	98,380 11 8	16,13,058 7 3	1,41,77,274 5 10	10 3 5
1885-86	8,79,224 15 5	10,01,326 2 1	18,80,550 15 6	76,773 2 0	19,57,324 1 6	1,82,27,637 0 7	9 11
1886-87	9,27,623 5 7	13,50,224 8 1	22,77,847 13 8	71,305 10 11	23,49,153 8 7	1,55,72,693 10 2	13 1 9
1887-88	9,24,074 13 5	9,29,753 8 10	18,53,833 6 3	1,01,747 5 9	19,55,580 12 0	1,69,48,253 15 8	10 5 6
1888-89	8,97,427 8 2	7,11,287 8 11	16,08,715 1 1	89,500 6 11	16,98,215 8 0	1,80,99,989 6 6	8 9 2

They show an increase of Rs. 8,94,370-2-10 in gross and of Rs. 11,51,735-6-10 in net receipts as compared with last year.

17. The increase in gross receipts is made up as shown in the margin and is confined to "Salt" and "A'bkári." The increase in "Salt" amounts to about 8 lákhs and is the result of the enhanced rate of salt duty having been in force throughout the year. The increase would probably have amounted to upwards of 28 lákhs of rupees but for a rumour that the duty was to be reduced under the orders of the Home Government. The circulation of the rumour, culminating as it did in the publication of a telegram from England, disturbed the trade to such an extent that the quantity of salt on which excise duty was paid during the year fell off by some 8,12,504 maunds. On the publication of a demi-official contradiction in the newspaper of 12th March, however, the trade recovered itself and the quantity of salt excised up to the 15th August is 4,57,617 maunds more than the quantity on which excise duty was paid during the corresponding portion of last year. The increase under "Ábkári" is due to larger removals of country liquor from the Uran Distilleries to Bombay and Karáchi.

	As compared with 1887-88.		As compared with average of 6 years ending 1887-88.	
	Increase.	Decrease.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	7,98,813 9 2	....	25,74,866 6 3	....
Sea Customs.. ..	....	2,538 1 11	....	6,873 9 3
Land Customs ..	....	....	....	1,500 6 3
A'bkári	1,05,214 10 3	....	2,70,957 7 1	....
Local Funds ..	....	7,119 14 8	1,654 1 7	....
Total ..	9,04,028 3 5	9,658 0 7	28,47,477 14 11	8,373 15 11
Net ..	8,94,370 2 10	....	28,39,103 15 0	....

18. From the table given in the margin it will be seen that the further improvement in net as compared with gross revenue is the result of a reduction in charges under "Establishment" and "Contingencies" as well as under "Refunds" as compared with last year. Details will be given further on, but roughly speaking the decrease under "establishment" is due mainly to the officers of the lower grade having held charge of the posts of Deputy Collector, Assistant Collector, and Assistant Surgeon, Khárághoda, and to the boat allowances sanctioned for táluka officers, which were hitherto debited as pay, having been treated as special contingent charges during the year. The decrease under "Contingencies" is principally due to a considerable reduction in the demand for Barágra salt and a corresponding decrease in the charges for purchase, freight, agents' commission, &c. The decrease in "Refunds" is the result of less activity in the Madras salt trade.

	As compared with 1887-88.		As compared with average of 6 years ending 1887-88.	
	Increase.	Decrease.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
Establishment...	.....	26,647 5 3	71,333 8 7	.....
Contingencies ...	.....	2,18,470 15 11	.....	1,76,837 12 9
Total ...	.....	2,45,118 5 2	71,333 8 7	1,76,837 12 9
Refunds... ...	.....	12,246 14 10	1,563 3 0	.....
Net ...	.....	2,57,365 4 0	.....	1,03,941 1 2

19. The subjoined table gives, as in last year's report, the items of receipts and expenditure distributed under the heads of Account, Salt, Customs, A'bkári, Imperial and Provincial, as the case may be, and Local Funds, to which they have been actually credited or debited, and is made the basis of the more detailed explanations of the causes of increase and decrease given under the heads of the report to which they relate:—

	1887-88.	1888-89.	Increase.	Decrease.
Receipts.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt ... ... Imperial	1,72,03,549 10 7	1,80,02,347 13 8	7,98,798 3 1	.....
Salt ... ... Provincial	39,191 5 7	39,206 11 8	15 6 1	.....
Total ...	1,72,42,741 0 2	1,80,41,554 9 4	7,98,813 9 2	.....
Sea Customs ... Imperial	3,204 6 8	1,394 2 0	.....	1,810 4 8
Sea Customs ... Provincial	11,805 4 0	11,077 6 9	.....	727 13 3
Total ...	15,009 10 8	12,471 8 9	.....	2,538 1 11
Land Customs... Imperial	9,000 0 0	9,000 0 0	.....	.....
Land Customs... Provincial	.....	.....	.....	.....
Total ...	9,000 0 0	9,000 0 0	.....	.....
A'bkári ... ... Provincial	15,48,345 15 2	16,53,560 9 5	1,05,214 10 3	.....
Port-dues, &c... Local	88,738 1 8	81,618 3 0	.....	7,119 14 8
Total ... ... Imperial	1,72,15,754 1 3	1,80,12,741 15 8	7,96,987 14 5	.....
Total ... ... Provincial	15,99,342 8 9	17,03,844 11 10	1,04,502 3 1	.....
Total ... ... Local	88,738 1 8	81,618 3 0	.....	7,119 14 8
Total ...	1,89,03,834 11 8	1,97,98,204 14 6	9,01,490 1 6	7,119 14 8

	1887-88.	1888-89.	Increase.	Decrease.
Expenditure.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt ... ... Imperial	17,12,049 3 2	14,50,960 14 0	.....	2,61,088 5 2
Salt ... ... Provincial	.....	.....	.....	.....
Total ...	17,12,049 3 2	14,50,960 14 0	.....	2,61,088 5 2
Sea Customs ... Imperial	1,30,584 5 2	1,25,262 6 1	.....	5,321 15 1
Sea Customs ... Provincial	.....	.....	.....	.....
Total ...	1,30,584 5 2	1,25,262 6 1	.....	5,321 15 1
Service Haks' ... Provincial	14,266 11 6	14,012 9 4	.....	254 2 2
A'bkári ... ... Provincial	31,350 15 4	27,670 1 5	.....	3,680 13 11
Port-dues, &c... Local Funds	67,329 8 10	80,309 9 2	12,980 0 4	.....
Total ... ... Imperial	18,42,633 8 4	15,76,223 4 1	.....	2,66,410 4 3
Total ... ... Provincial	45,617 10 10	41,682 10 9	.....	3,935 0 1
Total ... ... Local Funds... ...	67,329 8 10	80,309 9 2	12,980 0 4	.....
Total ...	19,55,580 12 0	16,98,215 8 0	12,980 0 4	2,70,345 4 4

The percentage of charges to gross receipts is Rs. 8-9-2 as against Rs. 10-5-6 last year.

SALT REVENUE.

SALT REVENUE.

Sources of salt supply.

20. The sources of salt supply remained unchanged during the year under report.

Cost price of salt at the works.

21. The cost price of salt at the Government works at the Runn and at Bulsár remained unchanged during the year. The maximum, minimum and average prices recorded at the works in the Northern and Middle Konkan and Shiroda and Sánikatta are noted below :—

	Northern and Middle Konkan.		Shiroda.		Sánikatta.	
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund ...	1 0 11	0 8 0	0 12 0	0 12 0	0 12 0	0 11 0
Minimum ,, ...	0 0 6	0 0 3	0 4 6	0 4 0	0 6 0	0 8 0
Average ,, ...	0 3 3	0 3 6	0 9 2	0 8 4	0 7 8	0 9 6

At the Northern and Middle Konkan works the cost price of salt has apparently fallen to a great extent, but as explained last year the maximum price of Rs. 1-0-11 was exceptional. Annas 8 was the maximum rate in 1886-87 as well as in 1888-89. The minimum rate has been one-half of what it was in the preceding two years, though the average rate has been slightly in excess of that of last year. At Shiroda the maximum is the same as last year while the minimum and the average have fallen from annas 4-6 to annas 4 and from annas 9-2 to annas 8-4 respectively. At Sánikatta the maximum rate is lower by $\frac{1}{12}$th, but the minimum and the average have risen from 6 to 8 annas and from annas 7-8 to annas 9-6. These fluctuations are due in the case of the Konkan and Shiroda to general causes. At Shiroda the effect of the opening of the Southern Marátha Railway is obviously beginning to make itself felt. At Sánikatta the rise in the minimum rate is entirely due to speculation among the Maliks.

Number of works open and in operation in British Territory.

22. From the subjoined table it will be seen that the number of salt works open and in operation in British territory during the year under report exceeds the corresponding number for last year by 8 :—

		Salt Works open.		Increase.	Decrease.
		1887-88.	1888-89.		
Government ...	Runn Works ...	2	2	...	...
	Bulsár Works ...	1	1	...	...
Private or leased...	Umbargaon ...	1	1	...	...
	Bassein	22	24	2	...
	Ghodbandar ...	42	43	1	...
	Trombay	19	19	...	...
	Mátunga	23	23	...	...
	Uran	82	86	4	...
	Karanja	24	25	1	...
	Panvel	19	19	...	...
	Pen	33	32	...	1
	Shiroda	23	24	1	...
	Sánikatta	136	136	...	...
	Total ...	427	435	9	1

Nine new works were opened and in operation during the year in the Bassein, Ghodbandar, Uran, Karanja and Shiroda Tálukas collectively. In the Pen Táluka no salt was manufactured at the Ratnagur salt work, it having been closed under the orders conveyed in Government Resolution No. 1557 dated the 14th March 1887.

Expansion of manufacture.

23. Five new works and four extensions, mostly small ones, however, have been sanctioned during the year in the Uran, Karanja, Trombay, Ghodbandar, Pen and Bassein Tálukas. At Sánikatta, two small extensions were sanctioned and carried out during the year, but twenty-five entirely new works and some extensions, which were provisionally sanctioned three years ago, have not yet been carried out, owing to the dilatoriness of the Maliks in acquiring and handing over to the Department the land required for storage. As stated in paragraph 23 of last year's report many applications for new works are held over pending disposal of the question of opening new salt tálukás.

Works in Goa Territory.

24. The total number and area of the salt works in operation in Goa territory during the last year were 247 and 558·88 acres respectively. During the year under report 47 additional salt works have been worked and the increase in area amounts to a total of 113·1 acres. Of these 54·86 acres (22 salt works) are worked by sub-lessees, and 8·6 acres represent 5 salt works worked by the proprietors on their own account. The remaining 20 salt works having an area of 49·64 acres are cultivated on account of Government.

Cost of Salt at the work in Goa.

25. The prices at which Goa salt has been sold during the year under report varied from 4 annas to 1 rupee 8 annas a maund, the average rate being about 1 1½ annas. The rates are higher than last year as less salt was available for sale than in the previous year.

Imported Salt.

26. The quantity of salt imported by sea was roughly 6,866 maunds against 4,719 maunds imported in 1887-88, an increase of 2,146 maunds 21 seers. This increase represents table and packing salt imported from London at Bombay.

27. The quantity of salt imported by land is trifling. It was this year 16 maunds 39 seers and 10 tolas against 15 maunds 20 seers and 5 tolas in 1887-88. Details are given in appended Statement VII.

Production.

28. The subjoined table exhibits the total production, loss and wastage, removals and balances of salt in stock at the end of the year for each of the last five years. Details for each táluka will be found in Appendix V :—

Years.		Stock in hand on 1st April, including Agencies and Depôts for Barágra Salt.	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to Total Stock.	Removals during the year.			Balance on 31st March.
							Full Duty.	Duty-free or nominal Duty.	Total.	
		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.
1888-89.	*a.*—Barágra	11,93,425 18 0	22,61,503 1 0	34,54,928 19 0	89,453 20 0	2·58	15,10,101 0 0	1,031 20 0	15,11,132 20 0	18,74,342 19 0
	b.—Bulsár	1,11,333 0 0	4,11,543 0 0	5,22,876 0 0	14,422 0 0	2·75	3,17,064 0 0	....	3,17,064 0 0	1,91,390 0 0
	c.—Rest of Presidency.	4,28,145 10 47	76,76,317 18 40	81,04,462 29 7	6,34,103 37 47	7·82	55,18,268 13 40	5,92,952 15 0	61,11,220 28 40	13,79,178 3 0
	Total ..	17,32,903 28 47	1,03,49,363 19 40	1,20,82,267 8 7	7,37,979 17 47	6·107	73,45,433 13 40	5,93,983 35 0	79,39,417 8 40	34,64,870 22 0
	d.—Portuguese Territory	1,67,649 1 40	3,37,252 6 40	5,04,901 8 0	29,775 31 40	5·89	1,87,062 12 0	1,81,640 17 0	3,68,702 29 0	1,06,422 27 40
	Grand Total ...	19,00,552 30 7	1,06,86,615 26 0	1,25,87,168 16 7	7,67,755 9 7	6·25	75,32,495 25 40	7,75,624 12 0	83,08,119 37 40	35,11,293 9 40

Production.

Years.	Stock in hand on 1st April, including Agencies and Depôts for Barágra Salt.	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to Total Stock.	Removals during the year.			Balance on 31st March.
						Full Duty.	Duty-free or nominal Duty.	Total.	
	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.
1887-88. *a.*—Barágra	6,72,028 19 0	21,75,195 31 0	28,47,224 10 0	1,08,641 12 0	3·81	15,43,626 0 0	1,531 20 0	15,45,157 20 0	11,93,425 18 0
b.—Bulsár	1,70,707 0 0	2,72,421 0 0	4,43,128 0 0	7,558 0 0	1·70	3,23,337 0 0	900 0 0	3,24,237 0 0	1,11,333 0 0
c.—Rest of Presidency.	2,20,072 34 40	70,48,448 30 52	72,68,521 25 12	6,75,443 29 53	9·29	56,13,409 22 0	5,51,523 2 72	61,64,932. 24 72	4,28,145 10 47
Total	10,62,808 13 40	94,96,065 21 52	1,05,58,873 35 12	7,91,643 1 53	7·49	74,80,372 22 0	5,53,954 22 72	80,34,327 4 72	17,32,903 28 47
d.—Portuguese Territory	2,01,358 30 0	3,84,762 29 40	5,86,121 19 40	44,922 37 40	7·64	2,10,917 15 40	1,62,632 5 0	3,73,549 20 40	1,67,649 1 40
Grand Total	12,64,167 3 40	98,80,828 11 12	1,11,44,995 14 52	8,36,565 39 13	7·50	76,91,289 37 40	7,16,586 27 72	84,07,876 25 32	19,00,552 30 7
1888-89. *a.*—Barágra	7,79,368 34 0	22,14,107 11 0	29,93,416 5 0	2,32,382 6 0	7·07	20,87,474 0 0	1,531 20 0	20,89,005 20 0	6,72,028 19 0
b.—Bulsár	75,784 0 0	4,38,257 0 0	5,14,041 0 0	28,477 0 0	5·53	3,14,657 0 0	200 0 0	3,14,857 0 0	1,70,707 0 0
c.—Rest of Presidency.	6,45,326 1 0	61,28,833 0 16	67,74,159 1 16	6,76,146 20 56	9·98	53,62,633 2 0	5,15,306 24 0	58,77,939 26 0	2,20,072 34 40
Total	15,00,418 35 0	87,81,197 11 16	1,02,81,616 6 16	9,37,005 26 56	9·11	77,64,764 2 0	5,17,038 4 0	82,81,802 6 0	10,62,808 13 40
d.—Portuguese Territory	2,06,202 27 8	3,50,127 3 0	5,56,329 30 8	35,635 18 48	6·40	1,75,690 20 0	1,43,645 1 40	3,19,335 21 40	2,01,358 30 0
Grand Total	17,06,621 22 8	91,31,324 14 16	1,08,37,945 36 24	9,72,641 5 24	8·97	79,40,454 22 0	6,60,683 5 40	86,01,137 27 40	12,64,167 3 40
1889-90. *a.*—Barágra	21,46,841 37 0	19,38,685 13 0	40,85,527 10 0	3,44,932 26 0	8·44	29,59,754 0 0	1,531 20 0	29,61,285 20 0	7,79,308 34 0
b.—Bulsár	18,716 0 0	3,67,283 0 0	3,85,999 0 0	14,051 0 0	3·63	2,95,764 0 0	400 0 0	2,96,164 0 0	75,784 0 0
c.—Rest of Presidency.	4,58,658 28 0	63,58,558 8 40	68,17,216 36 40	5,09,338 5 0	7·47	51,71,056 8 40	4,91,496 22 0	56,62,552 30 40	6,45,326 1 0
Total	26,24,216 25 0	86,64,526 21 40	1,12,88,743 6 40	8,68,322 1 0	7·69	84,26,574 8 40	4,93,428 2 0	89,20,002 10 40	15,00,418 35 0
d.—Portuguese Territory	1,63,565 16 0	4,48,565 39 20	6,12,131 15 20	53,915 2 12	8·80	2,15,441 0 0	1,36,572 26 0	3,52,013 26 0	2,06,202 27 8
Grand Total	27,87,782 1 0	91,13,092 20 60	1,19,00,874 21 60	9,22,237 3 12	7·74	86,42,015 8 40	6,30,000 28 0	92,72,015 36 40	17,06,621 22 8
1890-91. *a.*—Barágra	16,16,924 19 0	10,51,960 4 0	35,68,884 23 0	78,086 6 0	2·18	13,42,425 0 0	1,531 20 0	13,43,956 20 0	21,46,841 37 0
b.—Bulsár	341 0 0	3,01,362 0 0	3,01,703 0 0	7,870 0 0	2·60	2,75,117 0 0	....	2,75,117 0 0	18,716 0 0
c.—Rest of Presidency.	6,46,659 32 44	59,59,614 32 76	66,06,274 25 40	8,05,122 1 40	12·18	48,96,289 8 0	4,46,204 28 0	53,42,493 36 0	4,58,658 28 0
Total	22,63,925 11 44	82,12,936 36 76	1,04,76,862 8 40	8,91,078 7 40	8·50	65,13,831 8 0	4,47,736 8 0	69,61,567 16 0	26,24,216 25 0
d.—Portuguese Territory	2,64,904 0 70	2,86,949 10 40	5,51,853 11 30	37,796 14 30	6·84	2,11,568 29 0	1,38,922 32 0	3,50,491 21 0	1,63,565 16 0
Grand Total	25,28,829 12 34	84,99,886 7 36	1,10,28,715 19 70	9,28,874 21 70	8·42	67,25,399 37 0	5,86,659 0 0	73,12,058 37 0	27,87,782 1 0
1891-92. *a.*—Barágra	6,22,184 0 0	22,25,683 20 0	28,47,867 20 0	34,736 21 0	1·22	11,94,671 0 0	1,531 20 0	11,96,206 20 0	16,16,924 19 0
b.—Bulsár	3,650 0 0	2,22,438 10 0	2,26,097 10 0	3,437 20 0	1·52	2,22,318 30 0	....	2,22,318 30 0	341 0 0
c.—Rest of Presidency.	9,91,103 24 0	54,64,124 18 39	64,55,228 2 39	6,33,435 39 26	9·81	47,73,280 5 0	4,01,802 5 0	51,75,082 10 40	6,46,659 32 44
Total	16,16,946 24 0	79,12,246 8 39	95,29,192 32 39	6,71,660 0 26	7·04	61,90,273 35 0	4,03,333 25 0	65,93,607 20 40	12,63,925 11 44
1892-93. *d.*—Portuguese Territory	6,66,491 28 0	2,03,590 29 5	8,69,992 17 5	90,958 16 75	10·42	3,61,018 23 0	1,53,011 16 20	5,14,129 30 20	2,64,904 0 70
Grand Total	22,83,348 12 0	81,15,836 37 35	1,03,99,185 9 35	7,62,618 17 21	7·33	65,51,292 18 40	5,56,445 1 20	71,07,737 19 60	25,28,829 12 34
Total of 5 years ending 1887-88.	1,05,70,748 11 24	47,40,968 10 79	5,53,11,716 22 1	44,22,937 6 60	7·99	3,75,50,452 3 40	31,50,374 22 52	4,07,00,826 26 12	1,01,87,952 29 9
Average	21,14,149 26 16	89,48,193 26 15	1,10,62,343 12 32	8,84,587 17 28	7·99	75,10,090 16 56	6,30,074 36 42	81,40,165 13 18	20,37,590 21 65

Opening balances. Seasons produce—closing balances.

29. The year commenced with a balance of 11,93,425 maunds of Barágra salt, about 5 lákhs more than at the commencement of 1887-88. The quantity manufactured and brought to account was large, exceeding by about a lákh that of last year. The loss and wastage for the year were also less by more than 19,000 maunds. The sales, however, fell off by 34,025 maunds, leaving a balance of 18,54,342 maunds and 19 sers at the close of the year. At Bulsár the opening balance was smaller than last year, being only 1,11,333

Production.

maunds against 1,70,707. The quantity of salt manufactured was however greater by about a lákh and a half than last year and the sales having fallen off, the closing balance was some 1,91,390 maunds. In the rest of the Presidency the opening balance was nearly double that of last year. The produce of the year increased by more than 6 lákhs and nearly every táluka contributed to the increase. In the Uran, Bassein, Ghodbandar, Karanja and Shiroda Tálukas the increase is attributable to the opening of new agars, as also to extensions made to old ones. In the other tálukas it is due to the early closing of the monsoon and consequent earlier commencement of manufacture. The issues, however, declined during the year by about half a lákh of maunds, resulting in a great increase in the closing balance. In Goa territory, the stock in hand at the beginning of the year was 1,67,649 maunds. There was a falling off, however, in the produce as compared with last year owing to considerable rain in Goa in October and November. The issues also diminished and thus there was a reduction in the closing balance. The total stock in hand at all the works at the end of the year has increased from 19 lákhs to over 35 lákhs. But as the different groups of works supply different markets, and deficiencies at one group cannot as a rule be met from surplus stocks at another, the total figures are of little practical use apart from the details.

Loss and Wastage. Runn Works.

30. The total quantity of salt written off on account of loss and wastage, exclusive of Portuguese territory, is 7,37,979 maunds 17 seers 47 tolas, showing a decrease of 53,663 maunds 24 seers 6 tolas as compared with last year. In the case of Barágra salt alone, the decrease comes to 19,187 maunds 32 seers, and is attributable to greater accuracy in the weights recorded resulting from the improved position of the weigh-bridge used in determining the quantity stored.

Bulsár.

31. The quantity written off at Bulsár this year was 14,422 maunds against 7,558 maunds last year. The main reason of the higher percentage is that owing to the storage platform on one part of the agar not being sufficiently raised, a large quantity of salt was washed away in July last when there was a high tide in the Veriya creek. There is some loss to be attributed to over-estimates resulting from carelessness on the part of the weigh clerks when making their estimates of balances on the conclusion of weighments. Greater vigilance is, however, now exercised with a view to securing more accurate results.

Rest of Presidency.

32. In the rest of the Presidency as a whole the percentage is 7·82 as against 9·29 in the previous year. The loss by floods this year has been insignificant. At Ankola and Bassein, however, there is an increase in wastage, consequent in the case of the former on the leakage in the Kothárs, and in the latter owing to the platforms of some of the new agars having given way. The percentage of loss due to over-estimation is not as great as it was last year. The quantity on account of loss and wastage written off during the year at Portuguese works was 29,775 maunds 31 seers 40 tolas. The percentage is 5·89 against 7·64 last year.

Portuguese Works.

Rectangular heap system.

33. The system of storing salt in rectangular heaps has been in force in the Surat Range for the last two years and is reported to be a decided improvement over the conical heap system. In the Konkan, however, the system has been introduced experimentally at only one or two works in each of the Bassein, Ghodbandar, Uran and Panvel Tálukas. The change is disliked by the local manufacturers and the results arrived at cannot yet be regarded as conclusive. In all the new works and extensions sanctioned of late, it has been made compulsory on the licensees to adopt this

Production.

system. When, therefore, these works are completed and are in full working order, it will be easier to pronounce a decided opinion as to the relative advantages of the two systems.

Distribution: Barágra Salt.

34. The distribution of the issues of Barágra salt for 1888-89 and the previous year is exhibited below :—

	1887-88.					1888-89.				
	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	Total.	For Local Consumption.	For consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	Total.
	Mds. s.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds. s.
Khárághoda	63,191 20	3,48,969	2,00,517	2,05,840	8,18,517 20	56,585 20	4,19,190	2,70,204	2,54,410	10,00,389 20
Ahmedabad Depôt ..	1,10,273 0	....	....	21,804	1,32,077 0	1,00,860 0	....	....	27,001	1,27,861 0
Agencies	3,52,097 0	98,340	....	1,44,126	5,94,563 0	3,23,074 0	....	....	59,808	3,82,882 0
Total ...	5,25,561 20	4,47,309	2,00,517	3,71,770	15,45,157 20	4,80,519 20	4,19,190	2,70,204	3,41,219	15,11,132 20

Considered according to method of distribution.

The issues show a total decrease of 34,025 maunds as compared with last year, attributable generally to the cessation of the demand from markets normally supplied from sources in Northern India, the abolition of the agencies beyond the Presidency, and the competition of Panchbadhra salt. In spite of the decline as compared with last year, however, the issues are still more than two lákhs in excess of those for 1884-85, the latest year in which they were unaffected by the abnormal demand arising from the failure of the Sámbhar Lake crop in 1885-86.

From Khárághoda.

35. The issues from the main stores at Khárághoda show a net increase of 1,81,872 maunds. But against this has to be set off the total decrease of 2,15,897 maunds in the issues from the Ahmedabad Depôt and the agencies, the net result being a deficiency of 34,025 maunds in the total issues. The rise in the issues direct from the main stores to the Central Provinces and Central India, Málwa and Rájputána is due to the abolition of the agencies at Gadarwára, Jabalpur, Ujjain, Barnagar, Rutlam, and Mundesar, through which those localities previously drew most of their supply. The increase in the sales for the North-West Provinces appears to be due to fluctuations in the salt trade.

From Ahmedabad Depôt.

36. The total sales from the Ahmedabad Depôt show a net decrease of 4,216 maunds, though the issues to Central India, Málwa and Rájputána show an improvement.

From the Agencies.

37. The business done at the agencies shows a decrease of 2,11,681 maunds as compared with last year. The sales for the Central Provinces altogether ceased and those for Central India including Rájputána and Málwa considerably declined in consequence of the closing of the agencies in those localities.

Total issues for local consumption.

38. The issues for local consumption from the main stores, the Ahmedabad Depôt and the agencies show a falling off amounting to 45,042 maunds. This is to be attributed to the surplus stocks purchased last year and to the circulation of the unfounded rumour that the duty would be reduced.

Considered according to destination.

39. Dealing with each branch of the trade separately, the subjoined table shows in detail the issues for local consumption. There is an increase of 1,729 maunds against the Panch Maháls, which showed a marked decrease last year, but there is reason to believe that much of this quantity ultimately found its way to Rewa Kántha. Everywhere else there is a general decline :—

Distribution Baragra Salt.

District.	From							
	Khárághoda.		Ahmedabad Depôt.		Agencies.		Total.	
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad	10,601 20	9,757 0	85,242 0	77,192 0	32,008 0	27,513 0	1,27,851 20	1,14,462 0
Kaira	..	..	560 0	773 0	97,341 0	92,970 0	97,901 0	93,743 0
Broach	534 0	..	..	..	..	..	534 0	..
Panch Mahâls	..	..	101 0	..	62,976 0	64,806 0	63,077 0	64,806 0
Gâekwâr's Territory ..	22,586 0	32,254 0	2,810 0	2,158 0	93,140 0	80,659 0	1,18,536 0	1,15,071 0
Mahi Kantha Agency ..	16,529 0	5,286 0	20,070 0	18,796 0	16,572 0	10,905 0	53,171 0	34,987 0
Rewa Kantha Agency ..	..	..	1,490 0	1,420 0	19,419 0	17,361 0	20,909 0	18,781 0
Pâlanpur Agency	11,068 20	7,603 20	..	..	23,580 0	22,767 0	34,648 20	30,370 20
Káthiáwár Agency.. ..	1,512 20	1,403 0	..	..	..	..	1,512 20	1,403 0
Cambay	..	..	..	521 0	7,061 0	6,093 0	7,061 0	6,614 0
Bombay	330 0	264 0	..	..	..	..	330 0	264 0
Poona..	30 0	18 0	..	..	..	..	30 0	18 0
Total ..	63,191 20	56,585 20	1,10,273 0	1,00,860 0	3,52,097 0	3,23,074 0	5,25,561 20	4,80,519 20

Free issues under agreements with Native States.

40. As usual, the total quantity of salt shown above as issued for local consumption includes 1,031 maunds 21 seers granted free of duty to the Native States named in the margin by way of compensation for the suppression of their salt works.

	Mds.	Sers.
Pátri ...	340	20
Jhinjuváda ...	340	20
Rádhanpur ...	350	20
Total ...	1,031	20

Central Provinces.

41. The apparent increase of 70,222 maunds in the removals to the Central Provinces direct from the main stores is more than counterbalanced by the actual decrease of 98,340 maunds in sales from the agencies which were closed, the result being a net decrease of 28,119 maunds. As explained last year, this decrease is the result of the disturbance in the channels of supply caused by the closing of the agencies at Jabalpur and Gadarwáda. The following table exhibits the quantities consigned direct from the main stores to each station in the Central Provinces :—

Names of Stations.	1887-88.	1888-89.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Badnera	30,705	31,239	534	...
Harda	22,962	25,632	2,670	...
Timarni	4,806	6,675	1,869	...
Sioni	18,690	18,957	267	...
Itarsi	13,350	14,952	1,602	...
Bagra	6,675	5,073	...	1,602
Semri	4,539	4,272	...	267
Sohagpur	7,476	7,209	...	267
Piparia	9,612	9,612	...	...
Bankheri	9,078	10,413	1,335	...
Gadarwara	23,229	40,050	16,821	...
Dularia	534	...	...	534
Kareli	20,559	34,176	13,617	...
Narsingpur	7,743	9,078	1,335	...
Chindwára	25,098	24,030	...	1,068
Saipura	3,204	3,738	534	...
Sehora Road	5,607	10,413	4,806	...
Salimnabad	5,607	5,073	...	534
Katni	38,181	33,909	...	4,272
Myhere	4,005	4,272	267	...
Hoshangabad	4,005	2,937	...	1,068
Khirkian	1,068	3,738	2,670	...
Babai	267	...	...	267
Bohani	534	534	...	...
Jabalpur	71,289	101,994	30,705	...
Wardha	267	...	...	267
Mirganj	267	...	...	267
Gondia	...	267	267	...
Dabna...	...	267	267	...
Karakbel	...	534	534	...
Deori	9,612	10,146	534	...
Total ...	3,48,969	4,19,190	80,634	10,413

Distribution. Bara'gra Salt.

For the North-Western Provinces.

42. The issues for the North-West Provinces show an improvement of 69,687 maunds in the decline of 4,16,520 maunds last year. These provinces depend for their supply on the Sambhar Lake, and it remains to be seen how far the demand for Khárágḥoda salt will prove to be permanent.

For Rajputana and the Central India Agency and Bengal.

43. The total issues for Rájputána, Central India and Bengal show a further decline of 30,551 maunds, details of which are given in the subjoined table :—

Districts.	From							
	Khárágḥoda.		Ahmedabad. Depôt.		Agencies.		Total.	
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Rájputána.. Rajputana ..	3,846	493	18,881	25,005	31,011	26,079	53,738	51,577
Rájputána.. Málwa, including Holkar's Territory	1,99,858	2,58,650	2,785	1,996	89,358	26,841	2,92,001	2,82,487
Central India Agency Sindia's Territory.	534	..	..	..	14,019	...	14,553	..
Central India Agency Central India and Bhopál	1,602	267	138	..	1,434	...	3,174	267
Bengal	..	..	..	..	8,304	6,888	8,304	6,888
Total ..	2,05,840	2,54,410	21,804	27,001	1,44,126	59,808	3,71,770	3,41,219

The issues for the year, though about 175,000 maunds less than in 1886-87, are only about 30,000 maunds less than the level at which they stood in 1884-85, the year in which the supplies were normal. The decrease is due to the closure of the agencies in Central India and to the competition of Panchbadra salt.

Exports by road.

44. The road-borne exports to Rájputána, Málwa and Central India have increased this year by 5,197 maunds, being 27,001 maunds against 21,804 maunds in 1887-88. The whole quantity went from the Ahmedabad Depôt. The extent of the trade depends practically on the number of carts and pack bullocks seeking return loads from Ahmedabad.

Exports by rail to Rajputana.

45. Of the direct consignments by rail those to stations in Rájputána are insignificant, being 493 maunds against 3,846 last year. The decrease is the result of the opening of the Panchbhadra line.

To Malwa.

46. The consignments to stations in Málwa for the last two years are shown in the following table. Those for 1888-89 show a nominal increase of 55,536 maunds over last year :—

Names of Stations.	1887-88.	1888-89.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Mhow	23,229	21,360	...	1,869
Indore	83,304	87,042	3,738	...
Fatehabad	3,204	5,073	1,869	...
Ujjain	30,972	48,060	17,088	...
Chambal	1,068	2,670	1,602	...
Barnagar	11,481	17,088	5,607	...
Ranija	1,602	1,602	...	...
Pahlia	1,068	534	...	534
Barwaha	1,602	1,602	...	...
Javra	15,486	28,836	13,350	...
Dhodhar	1,869	1,335	...	534
Neemuch	267	267	...	...
Mandesar	15,753	26,433	10,680	...
Ratlam	7,209	10,947	3,738	...
Ajnod	...	267	267	...
Nawli	...	534	534	...
Total ...	1,98,114	2,53,650	58,473	2,937

which occurs cheifly at the stations of Ujjain, Barnagar, Japra, Mandesar and Rutlam, where the salt agencies wese closed in 1887.

Distribution.
Bara'gra Salt.

47. The following table shows the sales of Barágra salt since 1873-74:— General progress of demand.

Year.	For Local Consumption.	For Export to Central Provinces.	For Export to North-West Provinces.	For Export to Central India and Rájputána and Málwa.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	3,41,273	1,89,455	...	79,364	6,10,092
1874-75 ...	3,90,056	2,53,335	...	25,424	6,68,815
1875-76 ...	4,83,137	2,72,890	...	49,172	8,05,199
1876-77 ...	4,61,520	3,17,475	...	51,798	9,30,793
1877-78 ...	4,67,992	4,19,127	...	89,237	9,76,356
1878-79 ...	4,71,448	4,82,370	25,410	1,19,635	10,98,863
1879-80 ...	3,80,888	5,39,280	1,12,770	3,13,481	13,46,419
1880-81 ...	3,62,603	4,03,611	59,220	2,29,884	10,55,318
1881-82 ...	4,77,934	34,232	...	3,09,911	8,22,077
1882-83 ...	4,48,885	4,28,610	5,460	2,84,712	11,67,667
1883-84 ...	4,77,757	4,07,697	15,573	2,95,179	11,96,206
1884-85 ...	4,89,651	4,58,916	24,030	3,71,359	13,43,956
1885-86 ...	5,07,501	4,52,445	13,77,720	6,23,619	29,61,285
1886-87 ...	4,94,875	4,60,905	6,17,037	5,16,188	20,89,005
1887-88 ...	5,25,561	4,47,309	2,00,517	3,71,770	15,45,157
1888-89 ...	4,80,519	4,19,190	2,70,204	3,41,219	15,11,132

As mentioned in last year's report, the sales during the years 1885-86 and 1886-87 cannot be used for purposes of comparison. The sales of last year were in excess of those of the year under report, but comparing the year's sales with those of 1884-85, it will be seen that there is no reason to be dissatisfied with the result.

48. The following comparative statement shows the quantities of sea salt which passed into consumption within and without the Presidency from the works in Gujarát, the Konkan and Kánara in British territory, and from those in Portuguese territory, together with the distribution of the issues :— Distribution of sea-salt.

From	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		British Malabar.	
	1887-88.	1888-89.	1886-87.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	...	...	...	...	...	...	...	...	...	...
Umbargaon	...	...	...	...	...	...	...	...	...	...
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel and Pen ...	11,84,875	12,04,352	19,456	17,845	6,94,897	6,53,520	5,70,639	5,89,378	10,98,891	11,06,835
Shiroda	...	...	...	...	...	...	...	...	315	612
Sánikatta	...	...	...	...	...	...	...	...	4,166	2,874
Total ...	11,84,875	12,04,352	19,456	17,845	6,94,897	6,53,520	5,70,639	5,89,378	11,03,372	11,10,321
Portuguese India	...	...	...	...	...	...	...	...	50,312	40,085
Grand Total ...	11,84,875	12,04,352	19,456	17,845	6,94,897	6,53,520	5,70,639	5,89,378	11,53,684	11,50,406

Distribution.

From	For Export to—*continued.*				For Local Consumption.					
	Foreign Malabar (Travancore and Cochin).		Mysore.		In Portuguese India.		Within the Presidency.		Total.	
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	...	...	...	...	900	16,512	3,23,337	3,17,064	3,24,237	3,33,576
Umbargaon	...	...	...	...	...	...	8,133	8,656	8,133	8,656
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel and Pen... ...	5,38,960	5,80,315	...	...	...	...	18,25,330	17,29,530	59,33,048	58,81,775
Shiroda	...	...	...	...	...	...	56,394	63,346	56,709	63,958
Sánikatta	...	...	1,064	264	...	...	1,61,812	1,53,693	1,67,042	1,56,831
Total ...	5,38,960	5,80,315	1,064	264	900	16,512	23,75,006	22,72,289	64,89,169	64,44,796
Portuguese India	...	...	462	102	1,67,550	1,64,811	1,55,226	1,47,194	3,73,550	3,52,192
Grand Total ...	5,38,960	5,80,315	1,526	366	1,68,450	1,81,323	25,30,232	24,19,483	68,62,719	67,96,988

From Bulsar works.

The sales from the Bulsár Salt Works have fallen off this year by 6,273 maunds. The deficiency is too small to call for any special remark; but it is presumed that, owing to the scanty rainfall last monsoon, the high prices of grain, ruling in some of the localities of Gujarát, prevented the poorer class of people from buying as much salt as they would otherwise have done. The entire quantity sold was removed for local consumption, and, as stated in paragraph 45 of last year's report, there is little chance that Bulsár salt will ever secure a place in the export trade with places beyond the Presidency. The stock of salt at Daman having been exhausted, 16,512 maunds were sent during the year from Bulsár to meet the demands of the Portuguese Government under the several clauses of the Treaty.

From Umbargaon.

49. The quantity of salt sold at the Umbargaon Salt Works this year was 8,656 maunds against 8,133 in 1887-88. The increase of 523 maunds is trifling and calls for no remark. The whole quantity removed was for consumption within the Presidency.

From works near Bombay.

50. There has been a decrease of 51,273 maunds, as compared with last year, in the issues from the works round Bombay. The decrease is noticeable in the Bassein, Ghodbandar, Uran, Karanja and Mátunga Tálukás, and the causes which led to it are as under:—

(1) Enhanced rate of duty and the hopes held by the trade that it would be reduced eventually;

(2) Bad season; and

(3) Large stocks of salt of 1887.

From Shiroda.

51. Sales at the Shiroda works show an improvement of 7,249 maunds over last year. Excepting some 612 maunds exported to British Malabár, the entire quantity sold was for consumption in British Districts.

From Sánikatta.

52. In the issues from the Sánikatta works there is a decline of 10,211 maunds, which is considerable in proportion to the total sales. Thia is due partly to the high prices demanded by the Máliks and partly to a decrease in the number of carts and pack bullocks laden with cotton from Dhárwár and seeking return loads of salt, owing to the influence of the Southern Marátha Railway.

From works in Portuguese India.

53. No exports were made from Daman during the year, the operations being confined strictly to issues on account of domestic consumption and fishcuring. There is a decrease in the issues from works in the Goa territory which is said to be due to diminished production in the salt works generally.

Distribution.
Sea Salt.

From British and Portuguese works together.

54. Taking British and Portuguese territory together, the removals of sea salt show a decrease of 65,731 maunds, of which about 21,358 maunds occur at the Portuguese and the rest at the British works.

Issues for various markets.

55. Coming now to the distribution of the issues according to their destination, it may be as well to explain that the quantities assigned to Calcutta and to British and Foreign Malabar, to which salt is exported by sea direct from the works, as also exports from Portuguese to British Districts and *vice versâ*, and to Mysore, are taken from the permits covering the exports, and those to the Central Provinces, Central India, and the Nizám's territory from monthly returns furnished by the Railway Companies. The balance of the issues, after deducting the quantities thus accounted for, is classed under local consumption. Some further deduction ought, strictly speaking, to be made from this item on account of exports by road. The information as to the extent of such exports, hitherto supplied by the Examiner of Guaranteed Railway Accounts, has, however, not been available during the last two years, as the agency for the registration of external land statistics has been abolished. In considering the following remarks, allowance must be made for this circumstance, the effect of which, in conjunction with the method of thus ascertaining the distribution above described, is, of course, to increase unduly the residuum treated as consumed locally after deducting exports.

For Central Provinces.

56. The exports to the Central Provinces show an increase of 19,477 maunds over last year, which is said to be due to a liking shown by the people of those Provinces for the light refuse salt which remains after sifting off the larger grains. The supposed liking is probably the result of the fact that such salt can be had at a cheaper rate.

For Central India.

57. The issues for Central India are as usual trifling and call for no comment.

For Nizam's territory.

58. The exports to the Nizám's territory by rail amounted to 6,53,520 maunds. They show a decrease of 41,377 maunds. The agency for the registration of the land trade statistics having been done away with since 1886-87, as stated above, the road-borne exports cannot be fixed, but assuming them to have been the same as in 1886-87, the total exports would appear to be 8,54,723 maunds.

For Calcutta.

59. There is an improvement in the export of salt to Calcutta, which amounts to 5,89,378 maunds against 5,70,639 maunds in 1887-88. Most of this salt is of a very inferior description, and though it is practically unsaleable on this side, it finds a ready market in Calcutta. Uran and Karanja are the tálukas from which this trade is mainly fed.

For British Malabar.

60. The exports to British Malabar, exclusive of those from Portuguese India, show a tendency to increase; the quantity removed this year was 11,10,321 maunds against 11,03,372 maunds in 1887-88. Since 1879-80 there has been large but varying increase every year, and the trade is now more than twice as extensive as it was then. The decrease of about 10,000 maunds in the exports from the Goa works is due principally to diminished production, as noted in paragraph 53, above.

For Foreign Malabar.

61. The exports to Foreign Malabar, which are entirely for the Travancore and Cochin States, again show an increase of 41,355 maunds. The salt, however, pays nominal duty only, and the practical result of the increased drain from Bombay would have been to diminish by so much the quantity that would otherwise have been available for sale at full duty, had not the produc-

Sea Salt. Distribution.

tion been in excess of the general demand. The salt revenue of the Presidency would have suffered accordingly, as no limit is enforced on the quantity which these States may indent for.

For Mysore.

62. The exports to Mysore as made out from the permits are 366 maunds against 1,526 last year. It is probable, however, that much salt not shown by the permits as destined for Mysore may have found its way there from adjoining British districts and that the apparent decline is only nominal.

For local consumption in Portuguese territory.

63. The quantity of salt issued for local consumption in Portuguese territory, including 16,512 maunds sent from Bulsár to Daman, amounted to 1,81,323 maunds against 1,68,450 maunds in 1887-88 and shows an increase of 12,873 maunds.

In British territory.

64. Deducting now from the total quantities of sea salt disposed of during the year the issues to the several territories mentioned above, the balance left for local consumption within the Presidency is 24,19,483 maunds against 25,30,232 maunds in 1887-88, or a decrease of 1,10,749 maunds. It is probable, however, that a further deduction of nearly 2½ lákhs should be made from these quantities on account of unregistered road traffic to the Nizám's territory and Mysore.

Free issues.

65. The issues of salt duty-free amounted to 1,94,277 maunds 32 seers against 1,75,195 maunds 7 seers 72 tolas. The details are given in the subjoined table :—

Issues.	1887-88.	1888-89.	More.	Less.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
1. Under the terms of the Portuguese Treaty ...	1,62,632 5 0	1,78,645 37 0	16,008 12 0	.....
2. Under the terms of the Janjira Convention ...	8,035 0 0	11,432 24 0	3,397 24 0	.....
3. To replace salt lost at sea before final check ...	978 1 72	704 31 0	.....	273 10 72
4. For fish-curing yards in British territory ...	3,550 0 0	3,500 0 0	.....	50 0 0
5. Specimen salt sent to England for the Norwich Museum in Cheshire.	0 1 0	.....	.....	0 1 0
Total ...	1,75,195 7 72	1,94,277 32 0	19,405 36 0	323 11 72
		Deduct Decrease ...	323 11 72	
		Net Increase ...	19,082 24 8	

Under the Portuguese Treaty.

Particulars of issues under the terms of the Portuguese Treaty are given below :—

	Domestic Consumption.		Fish-curing.		Manure.		Total.	
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Goa	87,055 20 0	1,00,583 20 0	60,322 5 0	63,392 15 0	800 0 0	240 0 0	1,48,177 25 0	1,64,215 35 0
Daman	9,630 0 0	9,986 0 0	4,824 20 0	4,438 22 0	.....	.....	14,454 20 0	14,424 22 0
Total ...	96,685 20 0	1,10,569 20 0	65,146 25 0	67,830 37 0	800 0 0	240 0 0	1,62,632 5 0	1,78,640 17 0

Under the Janjira convention.

For fish-curing in British Territory and losses by sea before final check.

There is an increase this year of 16,008 maunds 12 seers, the whole of which has occurred in Goa. It occurs chiefly in the quantities issued for domestic consumption and fish-curing which fluctuate considerably from year to year. The Assistant British Delegate states that the great increase in the quantity supplied to the Portuguese Government is to a great extent owing to the fact that much of the salt, when being removed to the various estanços during the last few years by boats, has been stolen and smuggled en route in consequence of very defective guarding arrangements on the part of the Portuguese authorities. Hence more salt has been requisitioned to replace the salt that would otherwise have been used for domestic consumption. There is an increase of 3,377 maunds in the issues to the Janjira State this year, the quantity removed last year having been about 2,000 maunds short of the stipulated quantity of 10,000 maunds per annum. The other items do not require any notice as they are self-explanatory.

66. The transactions of the year as a whole have been marked by a general decline in the sales of Barágra salt except for the North-West Provinces and the development of the sea salt trade with the Central Provinces and the Malabar Coast and Calcutta. General features of the year's transactions.

CONSUMPTION.

66A. The total quantity of salt which passed into consumption in the Presidency, as arrived at in the manner described above, para. 55, amounted to 29,06,885 maunds. From this a deduction must be made for unrecorded road exports to the Nizám's territory and Mysore which, taking the figures for 1886-87 as a guide, may be roughly estimated at 2,47,000 mds., leaving 26,59,885 as the estimated local consumption. Taking the population at 1,99,67,148 souls as given in last year's report the average consumption per head comes to 10·96 lbs. as against 11·59 last year. Consumption. For the whole Presidency.

	Maunds.
Barágra salt (para. 39) ...	... 4,80,519
Sea salt (para. 64) ...	...24,19,483
Total	...29,00,002
Add—	
Imported salt (paras. 26 & 27).	6,883
Total	...29,06,885
Deduct—	
Probable exports by road to Nizám's Territory and Mysore.	2,47,000
Balance for local consumption	.26,59,885

67. The quantity of salt removed for consumption in Gujarát was:— In Gujarát.

	Mds.
Barágra salt issued for local consumption	4,80,519
Bulsár salt	3,17,064
Konkan salt carried by rail to stations in Gujarát	2,722
	8,00,305
Add—	
Imported salt	15
	8,00,320
Deduct—	
Exports of Bulsár salt to districts outside the Province of Gujarát ...	12,398
Balance ...	7,87,922

This quantity for a population of 6,709,236 gives an average consumption of 9·66 lbs. per head.

68. The quantity of salt consumed in the other parts of the Presidency, *viz.* the Konkan, the Deccan, Khándesh, the Southern Marátha Country, and North Kánara, may be estimated as under:— In the rest of the Presidency.

	Mds.
Quantity of salt consumed in the whole Presidency (para. 66 A.) ...	26,59,885
Deduct—	
Quantity of salt consumed in Gujarát (para. 67)	7,87,922
	18,71,963

The population concerned being taken at 13,257,912 souls, the average consumption per head comes to 11·61 lbs. per head.

69. The following statement shows the annual average rates of consumption per head of population for the whole Presidency, for Gujarát and for Khándesh, the Deccan and other districts respectively since 1881-82;—

Consumption.

Year.	For the whole Presidency, including Janjira.		Gujarát.		Kha'ndesh, the Deccan and other Districts of the Presidency, including Janjira.	
	Population,* 19,967,148.		Population, 6,709,236.		Population, 13,257,912.	
	Quantity of Salt consumed.	Average Rate per Head of Population.	Quantity of Salt consumed.	Average Rate per Head of Population.	Quantity of Salt consumed.	Average Rate per Head of Population.
	Mds.	Lbs.	Mds.	Lbs.	Mds.	Lbs.
1881-82 ...	23,25,587	9·62	7,08,713	8·69	16,16,874	10·09
1882-83 ...	23,93,589	9·90	7,45,536	9·01	16,48,053	10·28
1883-84 ...	26,28,669	10·87	7,97,024	9·77	18,31,645	11·43
1884-85 ...	25,22,082	10·43	8,08,862	9·92	17,13,220	10·69
1885-86 ...	26,27,729	10·82	8,35,382	10·24	17,92,347	11·18
1886-87 ...	25,59,659	10·54	8,09,538	9·92	17,50,121	10·92
1887-88 ...	28,13,528	11·59	8,42,350	10·33	19,71,178	12·23
1888-89 ...	26,59,885	10·96	7,87,922	9·66	18,71,963	11·61

* In the calculations for the years 1885-86, 1886-87, 1887-88 and 1888-89 the population of the whole Presidency has been taken at 19,967,148, and that of Khándesh, the Deccan and other districts of the Presidency at 13,257,912.

From the rates given above, the absolute accuracy of which cannot however be depended upon, it will be seen that there is a general decline in consumption as compared with last year everywhere in the Presidency. The reasons for this are given above, paras. 38 and 50.

Wholesale market prices.

70. The following table shows the wholesale market prices of salt as distinguished from the prices at the works in each district of the Presidency during the months of April, August and December of each of the calendar years 1887 and 1888. The rates quoted are those given in the price current lists published in the *Government Gazette* :—

Districts.	Wholesale Price per Indian Maund.											
	April.				August.				December.			
	1887.			1888.			1887.			1888.		
	Rs. a. p.			Rs. a. p.			Rs. a. p.			Rs. a. p.		
Bombay	2	13	4	3	3	0	2	7	8	3	5	10	2	13	10	3	8	8
Ahmedabad ...	2	8	0	3	0	8	2	8	0	2	15	8	2	8	0	3	4	0
Kaira	2	7	8	3	0	4	2	8	8	3	1	4	2	8	4	3	1	0
Panch Mahálś ...	2	8	8	3	2	8	2	11	6	3	10	0	2	9	4	3	4	8
Broach	2	11	4	3	1	8	2	13	0	3	1	8	2	10	8	3	4	2
Surat	2	8	9	3	3	11	2	8	9	3	10	10	2	7	5	3	10	10
Thána	2	9	0	3	2	0	2	10	0	3	3	0	2	10	0	3	4	0
Kolába	2	8	5	3	2	11	2	10	9	3	5	4	2	8	0	3	3	3
Ratnágiri ...	2	11	11	3	4	3	2	12	2	3	9	9	2	10	5	3	5	4
Kánara	3	3	1	3	10	2	3	11	6	4	4	3	3	8	10	3	14	0
Násik	2	14	4	3	8	0	2	14	5	3	8	0	2	10	8	3	10	7
Khándesh ...	3	0	2	3	8	1	3	1	3	3	9	1	2	13	8	3	13	8
Ahmednagar ...	2	13	6	3	7	1	2	13	10	3	6	8	2	13	8	3	12	0
Sholápur ...	2	10	5	3	5	4	2	12	8	3	7	5	2	12	7	3	13	4
Poona	3	0	4	3	5	2	3	0	5	3	14	7	2	7	1	3	13	1
Sátára	2	12	4	3	6	3	2	15	5	3	9	3	2	13	4	3	6	3
Belgaum	2	14	9	3	4	1	3	1	7	3	13	9	3	0	4	3	8	0
Dhárwár... ...	4	1	8	4	3	10	4	1	8	4	9	9	4	1	8	4	9	7
Bijápur	3	7	7	3	15	0	3	7	10	4	0	11	3	10	3	4	3	2

Generally speaking prices are at their lowest level in April and at their highest in August. In April additions to stocks are made daily from almost every agar while the various distributing

Production.

agencies may everywhere be worked at full pressure. In August, on the other hand, manufacture is absolutely stopped; distribution by sea is impossible, as it is also by land in many portions of the Presidency.

In considering fluctuations in price allowance must be made for the fact that the ruling rate of duty in the calendar year 1887 was Rs. 2 only, while in 1888 since the 19th January it was Rs. 2-8. No violent fluctuations in price are noticeable in the case of any district during the year. The slight variations which characterize the retail prices are almost wholly due to temporary and purely local influences.

Revenue & Expenditure, Collections.

71. The gross collections under the head of Salt Revenue in 1888-89 amounted to Rs. 1,80,41,554-9-4 against Rs. 1,72,42,741-0-2 in 1887-88, and show an increase of Rs. 7,98,813-9-2. As compared with the average receipts for the four years ending 1887-88, including the abnormal receipts of 1885-86, there is an increase of Rs. 16,21,783-6-2.

72. The receipts on account of Imperial and Provincial revenue respectively for the last five years are exhibited below, arranged under their main heads:—

	1888-89.	1887-88.	1886-87.	1885-86.	1884-85.	Average of 4 years ending 1887-88.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Duty on permits issued from British salt works for home and inland consumption ..	1,38,09,967 15 6	1,23,06,672 6 8	1,21,14,307 1 11	1,40,34,018 14 9	1,05,30,714 14 9	1,22,46,403 5 4
2. Do. do. on exports to Calcutta ..	9,23,054 8 0	12,45,638 0 0	9,27,868 0 0	11,57,743 0 0	9,44,800 0 0	10,69,012 4 0
3. Do. do. British Malabar.	22,82,250 8 0	25,38,495 0 0	18,70,393 0 0	17,92,688 0 0	18,24,063 0 0	20,06,394 12 0
4. Do. do. at nominal rates.	8,185 1 9	10,185 2 0	8,465 9 0	7,500 0 0	6,916 13 0	8,266 14 0
5. Duty on imports by sea ..	17,140 15 7	9,573 6 11	7,684 9 10	11,414 15 6	5,817 3 2	8,622 8 10
6. Do. by land ..	42 7 0	83 3 7	30 6 4	28 10 6	26 11 6	29 12 0
7. Duty on salt removed from Portuguese salt works	4,68,637 12 0	4,54,687 4 6	3,51,584 15 5	4,35,398 2 2	4,21,007 7 1	4,15,666 15 3
8. Cost price realized on do. ..	44,182 2 1	38,017 3 4	30,775 5 0	42,562 0 8	24,877 13 7	34,058 1 8
9. Sale-proceeds, Barágra salt ..	2,58,476 0 1	4,23,066 15 1	7,05,736 13 7	7,18,780 4 8	3,15,115 12 9	4,32,539 15 7
10. Excise duty on excess discovered on examination of despatches at Preventive Stations and on re-weighment at places of import	7,485 14 0	6,473 5 11	6,374 11 1	5,216 10 7	5,940 5 3	6,001 4 2
11. Ground-rent	40,228 8 11	41,858 7 5	31,097 12 6	33,041 11 8	31,044 15 7	34,260 11 9
12. Farms of Government salt works	86,784 6 3	71,187 3 4	65,359 0 0	68,843 8 0	58,529 8 0	65,979 12 10
13. Proprietary rights of Government in certain salt works ..	55,911 10 6	57,661 15 10	63,991 12 9	81,124 7 1	54,316 9 7	64,273 11 4
Total Imperial ..	1,80,02,347 13 8	1,72,03,549 10 7	1,61,83,669 1 5	1,83,88,360 5 7	1,42,23,111 2 3	1,63,91,510 0 9
Provincial.						
14. Proceeds of fines, forfeitures and confiscations	615 13 3	2,627 4 3	1,331 7 5	1,178 9 6	1,073 8 3	1,552 11 4
15. Payments by Shilotris of cost of establishment employed to watch their salt works ..	15,119 7 1	10,975 14 4	9,339 6 1	4,405 14 1	3,231 12 2	6,988 3 8
16. Miscellaneous	13,471 7 4	15,588 3 0	7,039 15 4	12,831 10 2	3,421 4 1	9,720 4 2
17. Contributions from Ports Fund towards cost of Coast-guard Establishment..	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0
Total Provincial ..	39,206 11 8	39,191 5 7	27,710 12 10	28,416 1 9	17,726 8 7	28,261 3 2
Grand Total ..	1,80,41,554 9 4	1,72,42,741 0 2	1,62,11,379 14 3	1,84,16,776 7 4	1,42,40,837 10 10	1,64,19,771 3 2

Imperial.

72. The realizations of Imperial revenue show, when compared with last year, an increase of Rs. 7,98,798-3-1. The principal fluctuations in the several items which make up this revenue are explained below.

Items of Increase.

73. Under increase the following items call for notice:—

Items 1, 2 and 3 added together represent the total excise duty realized on salt issued from the works in the Presidency proper and come to Rs. 1,70,15,272-15-6 as against Rs. 1,60,90,805-6-8 for 1887-88. There is an increase of Rs. 9,24,467-8-10 under this head, which is due to the enhanced rate of duty—Rs. 2-8-0

Production.

—having been in force throughout the year. But for the disturbance in the trade caused by the rumour that the duty was to be reduced under the orders of the Home Government, the payments on account of excise duty would have been much larger. The duty figures under *items 2 and 3* do not correspond with the figures of issues for the reason that under the system of removal of salt on credit bonds secured by deposit of Government paper, a very considerable part of one year's transactions appears in the cash recoveries of the next.

The increase under *items 5 and 6* is due to larger importation of table and packing salt from London, *vide* paragraphs 26 and 27 above.

There is an increase of Rs. 13,950-7-6 in *item 7*, which is due to the fact that duty was levied at Rs. 2-8 during the whole of the year under report. The increase of Rs. 6,164-14-9 under *item 8* is chiefly owing to the fact that the price for salt supplied to the Portuguese Government in the 9th treaty year was recovered in 1888-89.

The increase of Rs. 1,012-8-1 in *item 10* is due to larger excesses discovered on the percentage weighments at the preventive stations in the Uran and Ratnágiri Ranges.

The only other *item* that shows increase is No. 12. Of the total increase of Rs. 15,597-2-11, Rs. 8,926-10-11 accrued in Goa territory and are said to be due to more salt works being worked on payment of compensation to the British Government as per sanction conveyed in Government Resolution, Revenue Department, No. 8583, dated 22nd December 1888. The remaining Rs. 6,670-8-0 are on account of higher rent paid for Government salt works in the Matunga Táluka, the lease of which was sold in November 1887.

The only items of decrease which call for remark are *Nos. 4, 9, 11 and 13*. The decline of Rs. 2,000-0-3 in *item 4* is to be accounted for by the fact that the contract for the removal of salt to Cochin and Travancore during 1888-89 was for 5,10,000 maunds or for 70,000 maunds less than in 1887-88. The falling off of Rs. 1,64,590-15-0 in the sale-proceeds of Barágra salt is due to the reduced sales noticed above, paragraph 34.

The decrease under 'ground-rent' amounts to Rs. 1,629-14-6 and represents arrears of ground-rent recoverable from the Shilotris of certain works in the Thána and Uran Ranges.

The decrease of Rs. 1,750-5-4 under *item 13* is explained by the decreased sales at the Khárághoda and Dharasna salt-works.

Provincial.

75. The total receipts under the head of "Provincial" amounted to Rs. 39,206-11-8 against Rs. 39,191-5-7 in 1887-88, and show a net increase of Rs. 15-6-1. The fluctuations in the different items are explained below :—

The noticeable decrease in *item 14* is due to the value of property confiscated but redeemed on payment of fine in 1888-89 having been small.

The increase of Rs. 4,143-8-9 under *item 15* is due to the opening of eight new private works in the Thána and Uran ranges, and the consequent entertainment of additional guarding establishments at the cost of the Shilotris or owners.

Item 16—'Miscellaneous' shows a decrease of Rs. 2,120-11-4. Receipts under this head are necessarily of a

lights for these ports from England, and on their arrival arrangements will be made for their immediate erection.

Provision of spare hands for light-house work.

133. At the revision of the Kárwár Port Fund establishment, sanctioned by Government Resolution, Revenue Department, No. 5700 of 23rd August 1888, it was arranged to provide the following spare hands as an addition to the sanctioned strength of the light-house establishment for the Southern Division, with a view to the erection of additional lights along the south coast generally, now under consideration, *viz.*:—

1 Lascar at Rs. 13	...	... (12 monthly)
1 Tindal at „ 18	...	... (9 do.)
2 Tindals at „ 15	...	... (9 do.)
3 Lascars at „ 10	...	... (12 do.)
3 do. at „ 10	...	... (9 do.)

134. Of this establishment the lascar on Rs. 13 has been put in charge of the Koney light at Kárwár, the tindal on Rs. 18 has been kept at the Oyster Rock Light-house to learn the duties of a light-keeper, and the rest have been employed to man the boats at the ports of Tadri, Ankola, Belikeri, Murdeshwar, Shirali and Bhatkal till their services are required for light-house duty.

Life Boat Service, Alibág.

135. A new-life boat for Alibág, provided mainly through the exertions of Mr. W. Sinclair, the Collector of Kolába, and called the "Louise Margaret" by the gracious permission of Her Royal Highness the Duchess of Connaught, arrived in Bombay in July last with all her gear complete and in good condition. On a representation made from this office that the private subscriptions collected towards her cost having amounted to some Rs. 2,500 more than was estimated the contribution from the Ports Fund should be reduced from Rs. 3,000 to Rs. 500, Government in their Resolution in the Revenue Department No. 3650, dated 18th May last, were pleased to rule that the proposed contributions from both the Provincial and Ports Funds should be reduced in equal proportions. The total cost having amounted to Rs. 9,290-10-0, the amount actually payable by Provincial Revenue and the Port Funds is Rs. 642-4-6.

Collections.

136. The following table shows the revenue collected during the year in contrast with the collections of the previous year :—

Items.	1887-88.	1888-89.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Ports Fund—				
Port-dues...	25,682 3 7	26,334 0 9	651 13 2	.....
Proceeds of goods washed ashore	103 10 9	88 8 0	.....	15 2 9
Proceeds of useless articles ...	361 10 6	237 7 0	.....	124 3 6
Advances refunded by the Public Works Department and the Local Board ...	528 8 0	373 15 2	.....	154 8 10
Miscellaneous	3 3 0	4 9 0	1 6 0	.....
Interest on Government Promissory Notes	957 9 8	957 9 8	.....	.....
Total, Northern Division ...	27,636 13 6	27,996 1 7	653 3 2	293 15 1
Southern Port Fund—				
Port-dues...	44,737 15 0	41,256 10 6	.....	3,481 4 6
Proceeds of goods washed ashore	1,715 6 5	1,964 11 4	249 4 11	.....
Proceeds of useless articles ...	125 3 9	38 9 9	.....	86 10 0
Advances refunded by the Public Works Department ...	1,125 7 2	1,133 0 1	7 8 11	.....
Miscellaneous	234 7 0	358 11 8	124 4 8	.....
Interest on Government Promissory Notes	2,693 4 0	2,593 8 0	.....	99 12 0
Total, Southern Division ...	50,631 11 4	47,345 3 4	381 2 6	3,667 10 6
Grand Total ...	78,268 8 10	75,341 4 11	1,034 5 8	3,961 9 7
		Deduct Increase ..		1,034 5 8
		Net Decrease ...		2,927 3 11

Department at a cost of Rs. 720-5-9. Five of the plate-glass panes of the lantern, which were found to be dull as well as cracked and frosted, have been replaced by new ones from the stock in hand.

Navigation of the Dábhol creek.

126. On the recommendation of the Committee appointed to consider the measures to be taken for securing safety of navigation in the Dábhol creek, Government in their Resolution in the Revenue Department, No. 5948 of 4th September 1888, were pleased to sanction the erection of two new lights of country manufacture—a red one at the Dábhol Bandar and a green one on the Anjanvel Fort. They were accordingly set up in their positions and have been exhibited from the 15th of February last. They cost Rs. 112 each and are to be maintained at an annual recurring charge of Rs. 172 for nine months in the year, *i.e.* from 16th September to 15th June.

Anjánvel light.

127. The old lamp has been replaced during the year by a new one, and, in accordance with the orders given in Government Resolution quoted above, a screen to be adjusted to the mast of this light so as to cut off the light at due north and intercept the glare reflected through the prisms to the east of that point has also been provided. It is stated by nautical men to be an improvement on the old arrangement. The light will in future be exhibited for nine months in the year, *i. e.* from the 16th September to the 15th June, instead of from the 1st October to the 31st March.

Malwán Lights.

128. The former green shore light has been replaced by a new and more powerful one, hoisted on a new post, and the Commanders of Messrs. Shepherd and Company's steamers say that it is very satisfactory.

Vengorla Rock Light.

129. The completion of the new light-house has been delayed owing to the non-arrival from England of the metal dome for the light tower. It is understood that the building will be completed some time next November and the light exhibited from December following.

Kumta light.

130. The new light was first exhibited on the 1st June 1888. It was reported later on that the light flared up at times to such an extent that the light-keeper apprehended an explosion. The defect was remedied by the substitution of a new burner, and no further complaint has since been received.

Additional lights, buoys and beacons along the South coast.

131. The Committee appointed under Government Resolution, Revenue Department, No. 6736 of 9th October 1888, to consider and report on the question of the necessity for the erection of additional lights, buoys and beacons along the south coast, held their first meeting at the Bombay Port Office on the 2nd April last. After considering the correspondence with the charts before them, they decided that Messrs. Shepherd and Company should be asked to formulate their proposals and state exactly what it is they suggest should be done at each bandar, that is what lights, what beacons, and what buoys they suggest should be provided. The Committee proposed that on receipt of this information the Collector of Salt Revenue should obtain the opinion of his Assistant in charge of the Coast Guard Service as to the necessity for each light, beacon or buoy asked for, and the description of the light which, in his opinion, it is most desirable should be provided in each case. It was further resolved that when these statistics had been obtained a further meeting of the Committee should be assembled. Messrs. Shepherd Company's proposals have been received and are now under consideration.

Port lights on Kánara Coast.

132. Messrs. Shepherd and Company re-commenced in January last to run their steamers on the Bombay-Mangalore line, touching at the intermediate ports of Ankola, Tadri, Honávar and Bhatkal. Steps have therefore been taken to obtain mast-head

to "Customs" since January 1888 under the orders of the Accountant General. In the case of Bhándup the decrease is to be accounted for by the closing of the distillery for nearly two months. The increase of Rs. 151-8-0 under "Dead stock articles" is due to the purchase of a brass 5-gallon standard measure, costing Rs. 150, from the Mint for the use of the Uran Distileries. The decrease under "Refund of Establishment Cess" is trivial.

117. The item "Clothing charges" of the two distilleries added together amounts to Rs. 150-3-0 and shows a decrease of Rs. 113-13-0 over last year. The Peons of the Bhándup distillery were supplied with batons and warm clothing and light clothing for the first time. The fluctuations under other items are trifling.

ALLOWANCES AND ASSIGNMENTS.

Allowances and Assignments.

118. The item of service haks has come to be separately shown under this head from last year, for the reasons explained in paragraph 118 of the report for 1887-88. The expenditure incurred during the year amounted to Rs. 14,012-9-4 against Rs. 14,266-11-6 last year. The decrease of Rs. 254-2-2 is unimportant and requires no special remarks.

LOCAL FUNDS.

Port Funds Rates.

119. The rates of port dues remained unchanged during the year. In the Northern Group the maximum rates laid down in the schedule to the Indian Port Act are levied, that is 3 annas per ton in the case of sailing vessels and 4½ annas per ton in the case of steamers, payment at any one port of the group clearing the vessel at all ports of the same group. In the Southern the rate is 2 annas per ton for steam and sailing vessels alike. Payment at one port clears a coasting steamer for 30 days at all ports of the group, and a sailing vessel for the same period at that port only at which the payment is made. The question of assimilating the rates and mode of collection to those in the Northern Group has not yet been disposed of. It is pending the issue of final orders on the subject of the exemption from port dues proposed in the case of the British India Steam Navigation Company's steamers in view to their calling regularly at Kárwár during the year and at Ratnágiri during the monsoon (from 15th May to 1st October) and carrying the mails free of charge to these ports.

Number of ports.

120. The number of ports is 83, the same as last year.

Invested balances.

121. The surplus balances invested in Government paper on account of the Northern and Southern Group Port Funds have remained unaltered, being Rs. 24,000 and Rs. 65,000 respectively.

Buoys, Beacons and Light Houses.

122. The buoys, beacons and light-houses were efficiently maintained during the year.

Deojagan light.

123. The new 5th order dioptric light, cost Rs. 1,125, ordered out from England, has been duly received. But it cannot be exhibited until the completion of the new light-house, now under construction by the Public Works Department in accordance with the sanction of Government conveyed in their Resolution No. C. W.—7 of 25th January last. Of the total estimated cost of Rs. 2,195 for the work, Rs. 1,211-14-1 have been expended during the year under report.

Dholera light.

124. The 5th order light at this place continues to give every satisfaction. A new staircase has been constructed by the Public Works Department at an outlay of Rs. 772-10-2. This is a great improvement, especially as it now admits of easy ascent to the platform to inspect the light.

Perim light.

125. Some special repairs to the lightning conductor attached to this light have been carried out by the Public Works

Collections.

114. The following table shows the total amount collected by the Department this year as compared with the last :—

Items.	1887-88.	1888-89.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Still-head duty on country spirits manufactured at Uran and exported to Bombay	14,43,726 6 11	14,81,526 5 6	37,799 14 7	.....
2. Do. do. do. to Karáchi...	46,585 8 0	1,24,141 0 0	77,555 8 0	.....
3. Do. do. on do. exported to Murúd	5,972 12 0	7,513 0 0	1,540 4 0	.....
4. Do. do. on rectified spirits	3,235 10 0	8,837 7 7	5,601 13 7	.....
5. Do. do. on methylated spirits ...	10 3 11	.....	.....	10 3 11
6. Do. do. on country spirit manufactured at Bhándup and exported to Bombay.	12,882 0 9	3,926 2 5	.....	8,955 14 4
7. Duty at Tariff rate on spirit manufactured at Uran and allowed to be exported to Bándra as a special case	.....	.....	.....	.....
8. Establishment cess paid by the distillers at the rate of 6 pies per gallon of spirits removed to Bombay, Thána and Kolába ...	33,645 6 10	25,675 11 11	.....	7,969 10 11
9. Do. do. recovered in excess ...	.....	.....	.....	.....
10. Cost of the Bhándup Distillery Establishment recovered from the Proprietor ...	1,976 0 0	1,624 15 6	.....	351 0 6
11. Pension contribution on account of do. ...	237 1 10	164 2 6	.....	72 15 4
12. Miscellaneous	74 12 11	151 12 0	76 15 1	.....
Total ...	15,48,345 15 2	16,53,560 9 5	1,22,574 7 3	17,359 13 0
		Deduct—Decrease ...	17,359 13 0	
		Net Increase ...	1,05,214 10 3	

There is a net increase of Rs. 1,05,214-10-3 over last year. The fluctuations in the items of still-head duty will be readily understood from what has been said above. The decrease of Rs. 7,969-10-11 in the amount of establishment cess corresponds with the falling off in the total number of gallons passed out of the distilleries for the Thána and Kolába Collectorates. The decrease under item 10 is due to the closing of the Bhándup Distillery in July and part of August 1888. The other items are unimportant.

Expenditure.

115. The expenditure incurred by this Department in connection with the management of the Uran and Bhándup distilleries during 1888-89, as compared with 1887-88, is shown below :—

Items.	1887-88.	1888-89.	Increase.	Decrease.
Uran.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Pay of establishment ...	15,875 11 6	12,654 7 10	.....	3,221 3 8
2. Travelling allowance to establishment	37 1 6	76 10 0	39 8 6	.....
3. Petty supply allowance ...	120 0 0	120 0 0	.....	.....
4. Service stamps and postage.	60 0 0	55 0 0	.....	5 0 0
5. Dead-stock articles.. ...	41 4 0	192 12 0	151 8 0	.....
6. Refund of establishment cess...	12,957 9 5	12,828 7 9	.....	129 1 8
7. Boat stores and repairs ...	26 2 6	26 12 9	0 10 3	.....
8. Clothing for peons	264 0 0	53 10 0	.....	210 6 0
Total ...	29,381 12 11	26,007 12 4	191 10 9	3,565 11 4
Bhándup.				
1. Pay of establishment ...	1,937 6 11	1,548 15 10	.....	388 7 1
2. Travelling allowance to establishment	11 11 6	6 12 3	.....	4 15 3
3. Service stamps and bearing postage	20 0 0	10 0 0	.....	10 0 0
4. Clothing for peons	.....	96 9 0	96 9 0	.....
Total ...	1,969 2 5	1,662 5 1	96 9 0	403 6 4
Grand Total...	31,350 15 4	27,670 1 5	288 3 9	3,969 1 8
			Deduct—Increase ...	288 3 9
			Net Decrease ...	3,680 13 11

116. The decrease in the item "Pay of Establishment" is due, in the case of Uran, to the salary at Rs. 350 per month of Mr. Scott, Head Gauger of the Bombay Custom House, doing duty as Assistant Supervisor of the Uran Distilleries having been debited

country spirit farmer of the Sálsette Táluka. It would appear that he is unable to compete in the Bombay market with the Uran distillers.

Exports to Janjira.

109. The quantity of country liquor removed to Murúd during the year was 6,348 gallons 1 pint, paying Rs. 7,513 as duty. The removals last year were 5,172 gallons 6 pints and the duty collected was Rs. 5,972-12-0. The increase of 1,175 gallons 3 pints is said to be due to a number of wedding feasts.

Exports to Karáchi.

110. There is an increase of 24,810 gallons 2 pints in the removals of liquor to Karáchi as compared with last year, resulting in an increase in the duty realizations amounting to Rs. 77,555-8-0. The increase is mainly attributable to liquor having been removed throughout the year as against 8 months in the preceding year, and partly to the closing of the Sukkur Distillery from the 1st August 1888 by order of the Commissioner in Sind, from which date larger indents for liquor were made on the Uran distilleries.

Exports to Thána and Kolába.

111. The removals to Thána and Kolába are compared below with those recorded last year :—

	Quantity.				Duty assessed.			
	1887-88.		1888-89.		1887-88.		1888-89.	
	Gals.	pts.	Gals.	pts.	Rs. a. p.		Rs. a. p.	
Thána	3,86,482	6	1,94,554	6	5,22,281	5 11	2,56,818	4 5
Kolába	1,69,653	0	1,07,187	0	2,74,188	12 0	1,72,016	2 0
Total ...	5,56,135	6	3,01,741	6	7,96,470	1 11	4,28,834	6 5

	Decrease.		
	Quantity.		Duty assessed.
	Gals.	pts.	Rs. a. p.
Thána	1,91,928	0	2,65,463 1 6
Kolába	62,466	0	1,02,172 10 0
Total ...	2,54,394	0	3,67,635 11 6

The decrease, as shown in the margin, is considerable in the case of both districts. That in Thána is principally due to the causes mentioned below :—

(*a*) Increased consumption of raw toddy owing to the reduction in tree-tax.

(*b*) High retail prices of spirits charged by the farmers under the new system, and the consequent stimulus given to illicit distillation both of mowra and toddy.

In the case of the Kolába District, the decline is also attributable to increased consumption of raw toddy in the Bágáyat villages, to the reported prevalence of illicit distillation in the Panvel Táluka, and to the high rates charged by the farmer. The rates of duty stood, as last year, at Rs. 2 and Re. 1 for liquor 25° and 60° U.P. respectively. The rates for Umbargaon also remained unchanged at Re. 1-8-0 and Re. 0-13-0 respectively.

Spirits of Wine.

112. The removals of spirits of wine to Bombay show an increase of 730 gals. 2 pints in the quantity and of Rs. 5,601-13-7 in the amount of duty collected. This year for some reason or other the druggists in Bombay did not import largely from Madras. The average strength and the incidence of the duty were 54·2° O.P. and Rs. 7-11-4 respectively against 55·7° O.P. and Rs. 7-12-6 in 1887-88.

Methylated Spirit.

113. No methylated spirit was removed during the year under report. The Uran distilleries are apparently unable to compete in the manufacture of this article with Madras, where the cost is lower.

A'BKA'RI.

105. The transactions of the Department under this head during the year under report show a marked decrease when compared with the previous year. This abnormal decrease has been the result of a noticeable falling off in the exports of liquor to the Thána and the Kolába Districts, the reasons for which will be explained further on.

	Gallons excised.	Duty realized or assessed.
		Rs.
1879-80	477,459	10,56,909
1880-81	502,859	11,54,289
1881-82	596,748	12,57,380
1882-83	723,832	13,98,438
1883-84	889,195	16,02,117
1884-85	892,810	19,65,960
1885-86	1,064,256	23,40,680
1886-87	982,447	21,97,644
1887-88	1,077,407	23,05,478
1888-89	863,786	20,59,908

106. The removals during the year may be classified as under:—

From the Uran Distilleries.

Country Liquor.	Gals.	pts.		Rs.	a.	p.
For Bombay	5,14,003	7	Duty assessed and collected	14,86,656	5	7
„ Murúd in Janjira State.	6,348	1	Do. do. ...	7,513	0	0
„ Karáchi	39,376	1	Do. do. ...	1,24,141	0	0
„ Thána and Kolába ...	2,59,531	2	Duty assessed but not collected	3,79,874	8	5
Total ...	8,19,259	3	Total ...	19,98,184	14	0
Rectified Spirits.						
Spirits of Wine	1,145	7	Duty assessed and collected	8,837	7	7
Methylated Spirit	.....		Do. do. ...	.....		
Total ...	1,145	7	Total ...	8,837	7	7
Grand Total ...	8,20,405	2	Grand Total ...	20,07,022	5	7

From the Bhándup Distillery.

Country Liquor.	Gals.	pts.		Rs.	a.	p.
For Bombay	1,171	0	Duty assessed and collected	3,926	2	5
„ Thána	42,210	4	Do. but not collected	48,959	14	0
Total ...	43,381	4	Total ...	52,886	0	5
Grand Total ...	8,63,786	6	Grand Total ...	20,59,908	6	0

Country Spirit—Exports to Bombay from Uran.

107. The exports of country spirit from the Uran distilleries to Bombay in 1887-88 were 4,96,816 gallons and 6 pints, and the duty realized amounted to Rs. 14,40,939-7-5. The increase in the removals this year amounted to 17,187 gallons 1 pint and in the duty collected to Rs. 45,716-14-2, and is attributed to the following causes:—(1) Deficient rainfall during the year, and consequent diminution in the yield of toddy-producing trees, larger indents being accordingly made on the Uran distilleries to meet the requirements of habitual consumers. (2) Natural increase of the population of Bombay City.

The average strength and incidence of duty were 21·2° U.P. and Rs. 2-14-3 per liquid gallon against 20·9° U.P. and Rs. 2-14-5 in 1887-88.

From Bhándup.

108. The exports to Bombay from Bhándup show a considerable decrease, owing to the fact that the licensee this year supplied most of the liquor manufactured at his stills to the

Establishment as well as of the greater number of vessels engaged in the trade. There was an increase of Rs. 8,286-7-1 in the estimated value of confiscations as compared with last year, and an increase of Rs. 1,647-10-0 in the amount of penalties awarded.

In the Northern Division.

In the Northern Division there were three cases of landing goods at unauthorized places chiefly in connection with suspected cargo robberies, in which the value of the goods confiscated amounted to Rs. 168-12-6 and the penalties imposed to Rs. 795. The rest were petty cases of landing and shipping goods unmanifested and without permission, of landing goods in excess of the manifested quantity, of non-production of documents on demand, &c., &c., in which the value of the goods confiscated and the penalties imposed amounted to Rs. 104 and Rs. 1,228-8-0 respectively.

In the Southern Division.

In the Southern Division there were in all 192 cases in which the estimated value of the goods confiscated and the penalties imposed amounted to Rs. 9,324-2-5 and Rs. 2,163-12-0 respectively. In 43 of these cases the accused were proceeded against for sailing without port clearance, in 28 for landing and shipping unmanifested goods, in 27 for non-production of ships' documents on demand, in 26 for landing goods at unauthorized places, in 23 for non-production of documents within 24 hours after anchoring, in 12 for landing goods in excess of the manifested quantity and in the rest for landing goods without permission, for landing goods short of the manifested quantity, for landing and shipping goods at unauthorized hours, &c., &c.

Trade and Navigation.

103. 1,05,670 vessels entered inwards at the different continental ports of the Presidency and 1,04,098 vessels cleared outwards as compared with 1,05,251 and 1,02,415 respectively in 1887-88. The following table shows the total declared value of the inward and outward trade for the six years ending 1887-88 and for the year under report. The figures do not include imports and exports of Government stores and treasure :—

Years.	Imports.	Exports.
	Rs.	Rs.
1882-83	2,68,07,463	5,16,41,556
1883-84	2,91,04,268	5,27,81,559
1884-85	2,65,20,528	4,63,06,343
1885-86	2,74,24,082	4,40,93,049
1886-87	2,48,93,056	4,30,34,138
1887-88	2,75,97,644	4,71,91,751
Total ...	16,23,47,041	28,50,48,396
Average ...	2,70,57,840	4,75,08,066
1888-89	2,59,37,426	4,59,27,896
	Decrease. 11,20,414	*Decrease.* 15,80,170

The fluctuations of the sea-borne trade at the coast ports are noticed in detail in the introduction to the annual volume of Trade and Navigation Statistics issued by the Reporter General's Department.

LAND CUSTOMS.

104. Under the operation of the Customs conventions with Cambay and Janjira, all the items of revenue and expenditure under this head have disappeared with the single exception of the item of Rs. 9,000 which represents the fixed "Chauth" annually paid by the Dharampor State in lieu of the share in the transit duties belonging to the British Government.

100. There is a net decrease of Rs. 5,321-15-1 in the total expenditure as compared with last year. The most important fluctuations in the different items are explained below:— Causes of fluctuation.

The decrease under item 2 is due to the fact that the pay and allowance drawn by Mr. Wright as Acting Deputy Collector of Salt Revenue in 1888-89 were less than the pay drawn by Mr. Acworth in 1887-88.

The decrease under items 3 and 4 is the result of the reductions in Permanent Travelling and Tentage Allowances sanctioned in Government Resolutions Nos. 3433 and 156, dated respectively the 19th December 1887 and the 20th January 1888. The increase in item 5 results from the fact that a Coast-Guard Inspector was allowed to draw the maximum pay of his appointment, Rs. 175, while his predecessor drew Rs. 125 only.

The charges under items 8 and 11, 15, 16 and 19 and 22 have been brought under the system of contract contingencies from 1887-88 and certain money limits based on the average of the three preceding years have been assigned for the purpose, with powers to utilize unexpended balances of any one year in the next following year in addition to the allotment for that year.

The increase in 'Office rent, rates and taxes' is due to the payment of municipal taxes on Government buildings. The charges under Boat stores and repairs necessarily fluctuates. The item 'Purchase of clothing for peons' exhibits an increase of Rs. 172-10-8. Out of the total charges Rs. 231-9-8, Rs. 178-4-11 were spent in purchasing the second year's supply of light clothing for peons attached to the Customs Tálukas in the Surat Range as per Government Resolution, Financial Department, No. 2325, dated 22nd October 1886. (*Vide* para. 11 of the report for 1886-87.)

101. The net Imperial revenue for the year, after deducting refunds, amounted to Rs. 1,381 and the net Imperial expenditure, after making allowance for the receipts under both Imperial and Provincial heads, to Rs. 1,12,790-13-4 against Rs. 1,15,574-10-6 in 1887-88. Net Imperial revenue and expenditure.

102. The number and results of cases under the Sea Customs Act adjudicated in 1888-89 and in the four previous years are shown in the following table:— Transgressions against the Sea Customs Act.

	Number of Cases adjudicated.	Number of Cases dismissed.	Number of Cases in which Penalties were awarded.	Estimated Value of Property confiscated.			Amount of Penalties awarded.		
				Rs.	a.	p.	Rs.	a.	p.
Northern Division—									
1884-85	31	3	28	208	3	8	189	0	0
1885-86	44	2	42	947	4	4	1,941	7	10
1886-87	22	...	22	248	8	10	1,050	0	0
1887-88	33	1	32	1,137	4	9	1,977	4	0
1888-89	64	3	61	1,827	6	2	2,023	8	0
Southern Division—									
1884-85	166	4	162	416	6	9	469	0	0
1885-86	141	2	139	875	15	0	598	7	9
1886-87	166	3	163	3,488	9	6	787	0	1
1887-88	159	1	158	1,727	12	9	562	6	0
1888-89	192	5	187	9,324	2	5	2,163	12	0
Total—									
1884-85	197	7	190	624	10	5	658	0	0
1885-86	185	4	181	1,825	3	9	2,539	15	7
1886-87	188	3	185	3,737	2	4	1,847	0	1
1887-88	192	2	190	2,865	1	6	2,539	10	0
1888-89	256	8	248	11,151	8	7	4,187	4	0

Sixty-four more cases altogether were disposed of than last year, the result apparently of greater vigilance on the part of the

Miscellaneous.

marked improvement. The old wharf having been damaged by the action of the tides, a new one has been constructed in a more sheltered position at a cost of Rs. 4,441.

New Customs buildings.

96. Agreeably to the instructions conveyed in Government Resolution, Public Works Department, No. 583 C. W., dated the 30th October last, a new Custom House has been built at Umbargaon and another building intended for the office of the Sar-kárkún has been erected at Maroli with a view to the location of the establishment at the salt works themselves.

Revenue.

97. The following table gives the various items of which the revenue under Sea Customs for 1887-88 and 1888-89, shown above in paragraph 16, is made up :—

	1887-88.	1888-89.	Increase.	Decrease.
Imperial Revenue.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import Sea Customs	35 9 4	158 8 0	122 14 8	.....
Export Sea Customs	3,168 13 4	1,235 10 0	.....	1,933 3 4
Total, Imperial Sea Customs... ...	3,204 6 8	1,394 2 0	122 14 8	1,933 3 4
Provincial Revenue.				
Registry Fees under Act XIX of 1838.	6,790 14 0	6,714 6 0	.....	76 8 0
Warehouse Rent and Wharfage Fees.	606 14 0	693 7 6	86 9 6	.....
Fees for amendment and duplicate copies of documents...	634 15 6	586 2 6	.....	48 13 0
Sale-proceeds of derelict articles ...	358 9 5	186 11 8	.....	171 13 9
Confiscations and Penalties	2,887 10 3	2,862 10 3	.....	25 0 0
Miscellaneous	526 4 10	34 0 10	.....	492 4 0
Total Provincial Sea Customs ...	11,805 4 0	11,077 6 9	86 9 6	814 6 9
Grand Total ...	15,009 10 8	12,471 8 9	209 8 2	2,747 10 1
		Deduct—Increase ...		209 8 2
		Net Decrease ...		2,538 1 11

98. It will be seen that there is a net decrease of Rs. 2,538-1-11 in the total receipts as compared with last year.

Imperial.

Of this decrease Rs. 1,810-4-8 are imperial and are accounted for by smaller exportations of rice and paddy to Jafarabad, Cutch and other districts in Gujarát and Káthiáwár owing to bad crops.

Provincial.

Decreases under the other heads are provincial—they are however trifling and call for no remarks.

Expenditure.

99. The following table gives the details of expenditure under Land Customs for the year as contrasted with those of the previous year :—

	1888-89.	1887-88.	Increase.	Decrease.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1 Refunds and Drawbacks	13 2 0	90 5 6	....	77 3 6
Superior Supervising Establishment.				
2 Pay of officers	33,999 15 6	35,393 1 6	....	1,393 2 0
3 Travelling allowance to officers	6,118 3 6	9,539 1 2	....	3,420 13 8
4 Tentage allowance to officers	1,122 0 6	1,500 11 5	....	378 10 11
Subordinate Establishment.				
5 Pay of Subordinate Establishment	64,641 4 4	63,980 10 0	660 10 4	....
6 Travelling allowances	5,356 5 3	5,303 14 8	52 6 7	....
7 Petty supply allowances	2,027 6 0	2,340 0 0	....	312 10 0
8 Service stamps and postage	3,284 2 0	3,451 1 6	....	166 15 6
9 Telegraph charges	13 6 0	39 5 0	....	25 15 0
10 Water-supply	142 8 0	141 8 0	1 0 0	....
11 Office rent	961 4 0	855 0 0	106 4 0	....
12 Purchase of boats	....	....	....	....
13 Boat-stores and repairs	3,535 6 2	3,650 6 10	....	115 0 8
14 Dead stock articles	297 7 8	672 3 10	....	374 12 2
15 Gádis and takias..	297 11 0	33 1 0	264 10 0	....
16 Rewards	1,067 12 0	1,109 8 0	....	41 0 0
17 Purchase of clothing for peons	231 9 8	58 15 0	172 10 8	....
18 Monsoon weather fences	451 5 5	596 3 4	....	144 13 11
19 Petty construction and repairs	1,194 3 9	1,235 13 11	....	41 10 2
20 Conveyance of records	505 10 6	548 6 6	....	42 12 0
21 Miscellaneous	1 10 10	45 0 0	....	43 5 2
Total ..	1,25,262 6 1	1,30,584 5 2	1,257 9 7	6,579 8 8
		Deduct Increase ..		1,257 9 7
		Net Decrease ..		5,321 15 1

The water-supply being thus assured, 3 out of the 5 tank waggons which were purchased in 1887 for the purpose of importing water from Viramgam were returned to the B. & B. C. I. Railway Company on the 14th January last as per Government Resolution No. 3668, dated 5th January 1888 in the Revenue Department.

Quarters for establishment.

87. Two houses for the Resaidárs and stables for the sick horses of the frontier force were built departmentally. Besides these, two blocks of lines were constructed for the use of the sepoys and lorrymen of the main stores establishment.

88. The population of the new village, including the station village, amounted to 1,859 souls against 1,879 in the previous year. Of the total number 1,286 were Agrias or salt-makers and labourers and 573 Government and Railway employés with their families. There were 61 deaths during the year against 75 in 1887-88, while the number of births (52) fell off by 2·2. The number of out-patients treated at the local dispensary was 2,779 and that of in-patients 30. The corresponding figures for last year were 3,492 and 22 respectively. There were 5 deaths from cholera during the year. The most common diseases were skin and eye effections, malarious fever, chest affections, ulcers and injuries.

89. On the 15th August 1888 a Sanad conferring the title of Khán Bahádur was presented in the presence of the official and non-official residents of Khárághoda to Mr. Sheik Hussein valad Sheik Madar, Inspector new Agar, in recognition of his valuable services, as per Government Resolution, Political Department, No. 4684, dated the 11th July 1888.

90. The total amount advanced as Takávi to the Agrias of Khárághoda and Udu was Rs. 3,770, which will be duly recovered from the amounts payable to them on account of the cost price of the salt taken over by Government.

SEA CUSTOMS.

Sea Customs.

90*a*. There is nothing of interest to record under this head.

Conventions with Cambay and Janjira.

91. The customs arrangements made under the Conventions with Cambay and Janjirá have worked satisfactorily during the year. My assistant in charge of the Uran Alíbág Range, visited the Habsán ports once in the year and examined all the records from April to December 1888. No discrepancies of any note were discovered and the work at all the bandars seemed to have been systematically carried on.

Preparations of Custom-House documents in English.

92. Government in their Resolution, Revenue Department, No. 1517, dated 25th February 1889, have directed that masters and owners of native craft engaged in the coasting trade should be required in future to prepare in English the documents usually presented by them at the Custom Houses. The enforcement of this order all at once is a matter of difficulty as there are not sufficient candidates with a knowledge of English available at all the bandars. It has been accordingly arranged that for the present shipping bills for goods for ports in other Presidencies only should be made out in English and that biglot forms should be used for the purpose.

Smuggling in Gujarát ports.

93. The practice of wrecking and cargo pilfering on the Gujárat Coast has not yet been wholly repressed. Three serious cases of landing goods at unauthorized places were brought to light during the year, and the tindals and boatmen concerned were heavily fined. Increased watchfulnes on the part of the Coast-Guard establishment and the infliction of heavy penalties on delinquents have, however, had some deterrent effect.

Revision of the lists and limits of the continental ports.

94. The contemplated revision of the lists and boundaries of the continental ports under the Customs and Ports-Acts is still under consideration.

The new Bandar at Dholera.

95. The Whittle bandar has proved a success as was originally anticipated. The import and export trade of the port shows a

Miscellaneous.

Adequacy of punishments.

82. The Subordinate Magistrates have this year shown as a rule a due sense of the importance of inflicting deterrent punishments. The growing tendency to pass sentences of imprisonment instead of or in addition to fine, noticed last year, has been fully maintained.

Departmental administration at Khárághoda and Udu.

83. The number of pans worked at Khárághoda during the year was 166 as compared with 245 in 1887-88, that is, 79 pans less than the previous year. In consequence of the failure and weakness of the quality of brine these pans had to be abandoned during the year. No double crops were obtained. Work was first commenced in the agar on 1st October 1888, but when brine was let into almost all the pans an unseasonable fall of rain on the 9th November following flooded the Runn, the consequence being the stoppage of work for an interval of about a fortnight. Brine was accordingly again let into the first pan on the 29th November 1888 and into the last on the 5th January following. The flow of brine into the first pan was stopped on the 12th March 1889 and into the last on the 23rd April following. The first pan was cleared on the 11th April 1889 and the last on the 5th May 1889. The largest crop in a single pan was 6,513 maunds and the smallest 1,169 maunds, the corresponding figures for last year being 8,775 maunds and 975 maunds respectively. The total outturn of the season amounted to some 6,52,135 maunds, which is considerably less than that of 1887-88. The abnormal demand for Barágra salt from outside the Presidency having entirely ceased since last year and there being large stocks in hand the outturn was restricted only to the annual requirements, regard being paid to the maintenance of the quality of salt at the highest possible standard.

84. At Udu the number of pans worked was 191 or 80 less than last year. In this work also no double crops were obtained. Brine was let into the first pan on the 1st December 1888 and into the last on the 16th idem. The flow of brine into the first was stopped on the 20th March and into the last on the 21st April 1889. The first pan was cleared on the 15th April and the last on the 4th May 1889. The largest outturn of a single pan was 5,950 maunds and the smallest 1,997 maunds as compared with 7,266 and 1,730 maunds respectively in the previous season. The total Udu crop was 7,31,510 maunds or about 5 lákhs less than in the season of 1888. The total crop of the Khárághoda and Udu works together amounted to 13,83,645 maunds or about 9 lákhs less than in 1888.

85. Haulage operations were commenced simultaneously at Khárághoda and Udu on the 25th April 1889. The Udu crop was all in by the 17th of May and the Khárághoda by the 25th. The waggons supplied by the Railway Company were all the new special class waggons. During the storage every thing passed off very smoothly in all matters connected with the Railway Company.

Though operations commenced 16 days later than last year, the storage was completed satisfactorily in the course of 31 days. Credit is due to Messrs. Dickinson, Hutchinson, Evezard and Gulam Mustapha as well as to the servants of the Railway Department for this good result.

Deficiency of water.

86. The large tank at Khárághoda not having filled owing to deficient rainfall during the last monsoon, scarcity of potable water was anticipated up to the 8th of November 1888. But happily about 4 inches of rain fell there on the 9th November, which tended to dispel any further anxiety on this score, and specially so after certain special repairs were made to the tank by the Public Works Department which were expected to prolong the supply by means of kutcha wells dug in the bed of the tank

The offences, however, were of a trivial nature and related mostly to clandestine removals of natural salt. 326 persons were arrested in connection with them, of whom 26 were acquitted and 300 convicted on prosecution before Magistrates. The percentage of convictions on the number of persons sent for trial was 92·02 against 85·9 in 1887-88. Of the 300 persons convicted, 56 were sentenced to imprisonment only, the total number of days' imprisonment awarded being 907 or an average of 16·19 days each. 127 persons were sentenced to pay fines only, without imprisonment in default, and the amount of fines imposed was Rs. 1,224, or an average of Rs. 9-10-2 per head. 72 persons were sentenced to pay fines with imprisonment in default: the total amount of fines inflicted was Rs. 629 or an average of Rs. 8-11-9 per head, while the time of imprisonment awarded in default amounted in the aggregate to 205 days or an average of 2·84 days per head. The remaining 45 persons were sentenced to imprisonment, and to pay fines as well, but 19 out of them with and 26 out of them without additional imprisonment in default of payment. The total number of days of imprisonment thus awarded was 654 or an average of 14·53 days per head. The total amount of fines inflicted was Rs. 417 or an average of Rs. 9-4-3 per head, and the total additional imprisonment awarded in default of payment of fine was 134 days or an average of 7·05 days per head. The estimated value of the property confiscated is smaller than last year by Rs. 193 only.

In the Southern Division.

80. In the Southern Division the number of petty cases of salt smuggling brought to light was unusually high, being 66 more than in 1887-88. 294 persons were implicated in 229 cases, of whom 18 were released departmentally, and the rest placed before Magistrates. Of the latter 201 were convicted and 75 acquitted, the percentage of convictions to persons prosecuted being 72·8 as against 84·6 in 1887-88. Of the 201 persons convicted, 102 were sentenced to imprisonment only; the aggregate amount of imprisonment awarded being 3,384 days, or an average of 33·17 days per head. 47 were fined only, no period of imprisonment being specified in default of payment; the fines amounting in all to Rs. 301-8-0 or an average of Rs. 6-6-5 per head. 47 were sentenced to pay fines with imprisonment in default, the total amount amount of fines inflicted being Rs. 289 or an average of Rs. 6-2-5 each, and the total number of days' imprisonment being 326 or an average of 6·93 days per head. One person was sentenced to imprisonment and to pay a fine as well, the amount of imprisonment awarded being 6 hours and of fine inflicted 1 anna. The remaining four persons were sentenced to imprisonment for a total period of 45 days or an average of 11·25 days per head, and to pay fines amounting in the aggregate to Rs. 95 or an average of Rs. 23-12-0 per head, and to further imprisonment in default of payment of fine; the amount of further imprisonment being 26 days in all or an average of 6·5 days per head. The decrease in the estimated value of confiscations is even more marked than in the Northern Divisions, being about half of last year's.

81. In Goa territory there were, during the year under report, 18 cases of salt-smuggling or attempts at stealing salt to the extent of 82 maunds, on which no duty had been paid. 25 persons were apprehended in connection with these cases. There were eleven other instances of thefts of salt in which no persons were arrested. Not a single case, however, was finally decided during the year by the Portuguese judicial authorities. Up to the 31st March 1889 there were 71 cases in all pending trial, some of them being of four or five years' standing. As the proceedings in 24 of these cases have been mislaid or lost by the judicial authorities, the accused concerned cannot be tried, and it is doubtful when, if ever, all the remaining cases will be tried.

Expenditure.

	Rs. a. p.	
Item 30 ...	296 4 0	Smaller requirements.
„ *31* ...	325 14 0	
„ *32* ...	67 2 9	
„ *33* ...	14 10 3	
„ *35* ...	435 13 10	A fluctuating item of expenditure.
„ *36 & 38*	.....	Insignificant.
„ *39* ...	13,210 10 11	In the previous year special expenditure had to be incurred in importing water in consequence of the failure of water-supply at Khárághoda. In the year under report the supply, though scanty, was made to eke out by digging kutcha wells, constructing traps in the line of piping, connecting the tank with the reservoirs at Khárághoda, &c. The expenditure on this account will however appear in the Public Works Account.
„ *40* ...	2,348 6 6	There were no important cases during the year calling for the grant of liberal rewards.
„ *41A.*	1,278 14 11	During the year arrangements were made for the supply of salt to the Vengorla fishing yard from Goa, instead of from Uran.
„ *42* ...	6,619 12 0	Due to abolition of Agencies beyond the Presidency and to diminished sales of Barágara salt during the year.
„ *43* ...	580 5 1	Due to last year's material having in some cases lasted during the year under review.
„ *46, 47 & 48.*	.....	Trifling, calls for no explanation.
„ *49* ...	1,56,735 6 2	Due to a considerable decline in the sales and to a smaller crop of Barágara salt.
„ *51* ...	.....	Insignificant.
„ *54* ...	.....	Charges under this head are necessarily of a fluctuating nature.

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Salt smuggling cases.

78. Details showing the number of salt smuggling cases in the six years ending 1888-89 and the number of persons arrested, tried, acquitted, and convicted in connection therewith are given in the following table; and additional information on the subject, as well as details with regard to cases of smuggling detected in Portuguese Territory will be found in Statement XI appended:—

	Number of Cases adjudicated.	Number of Persons.					Percentage of Convictions on Number of Persons sent up for trial.	Total estimated Value of Confiscations.
		Arrested.	Released by the Department.	Sent for trial before Magistrate.	Convicted by the Magistrate.	Acquitted by the Magistrate.		
								Rs.
Northern Division—								
1883-84	139	201	14	187	164	23	88·00	140
1884-85	127	218	13	205	190	15	92·68	3,173
1885-86	158	232	12	220	201	19	91·36	3,029
1886-87	108	171	1	170	148	22	87·05	93
1887-88	156	231	3	228	196	32	85·9	2,092
1888-89	229	326	...	326	300	26	92·02	1,899
Southern Division—								
1883-84	196	292	25	267	227	38	85·00	1,682
1884-85	216	316	44	271	221	50	81·55	519
1885-86	199	300	35	265	219	46	82·64	336
1886-87	192	260	21	239	199	40	83·26	1,190
1887-88	163	262	26	234	198	36	84·6	14,560
1888-89	229	294	18	276	201	75	72·8	7,458
Total—								
1883-84	335	493	39	454	391	61	86·12	1,822
1884-85	343	534	57	476	411	65	86·34	3,692
1885-86	357	532	47	485	420	65	86·59	3,365
1886-87	300	431	22	409	347	62	84·84	1,283
1887-88	319	493	29	462	394	68	85·28	16,652
1888-89	458	620	18	602	501	101	80·9	9,357

In the Northern Division.

79. The number of cases detected in the Northern Division has considerably risen this year, being 229 against 156 in 1887-88.

	Rs.	a.	p.	
Item 10 ...	463	1	3	Heavy repairs, such as coppering, &c., were executed to the Assistant Delegate's yacht in the previous year.
„ *11* ...	254	15	2	Due to no new articles having been purchased for fish curing yards as was done last year.
„ *12* ...	2,857	12	11	Less salt was purchased owing to limited production, the season being unfavourable.
„ *13* ...	54	5	6	Last year there was a special item of Rs. 64-8-6 on account of remittance of treasure beyond the district. This year the cost of remittance beyond the district is excluded by the Accountant General from the Goa accounts.
„ *14* ...	25	2	0	Due to records being mostly carried in the schooner of the Assistant Delegate.
„ *18* ...	170	0	9	Due to prompt disposal of stocks of salt to the trade before the setting in of the rains.
„ *19* ...	58,737	7	11	The compensation paid to the proprietors of salt works in the previous year was heavy.
„ *20* ...	40	5	8	The charges incurred in denaturalizing salt for manure were less than last year.
				British Territory.
„ *21* ...	12,040	9	8	Due to smaller payments of wastage allowance owing to diminished exports of salt to Madras.
„ *22* ...	15,263	7	7	Due to the following causes:— 1. One-fifth of the pay of the Deputy Collector is debited to "Salt." The full pay of the permanent incumbent is Rs. 1,200, but during the year under review an acting officer has held charge of the post on a salary of Rs. 850 only. 2. The Collector's pay from 18th July to 31st August 1888, debited to Salt, was transferred to Customs by the Accountant General as per Government Resolution No. 4736A, of 16th July 1888, appointing Mr. Trevor as Commissioner of Customs, &c. 3. The Assistant Collector in charge of Khárághoda during the year was of a lower grade and hence drew less pay. 4. The Assistant Surgeon in charge of the Dispensary at Khárághoda has drawn pay at Rs. 150 during the year, while in 1887-88 the officer in charge drew pay at Rs. 300 per mensem.
Item 23 ...	2,523	3	4	Due to the reductions in travelling and tentage allowance sanctioned by Government Resolutions, Financial Department, Nos. 3433 and 156, dated respectively the 19th December 1887 and 20th January 1888.
„ *24* ...	301	2	3	
„ *25* ...	6,625	3	7	The decrease is nominal. The boat allowances of Táluka officers which were hitherto debited as "Pay of boat establishment" are now treated as special contingent charges.
„ *28* ...	942	0	0	Due to economy exercised in expenditure under the contract system of contingencies.
„ *29* ...	8,328	10	11	The expenditure represents the cost of batons and belts and of the 2nd year's supply of light clothing to the whole of the peon establishment and of warm clothing only to the additional peons sanctioned by Government for the Konkan Division. Last year the expenditure represented the cost of the first year's supply of both warm and light clothing to the peon establishment.

77. The most important fluctuations are the following:—

	Rs.	a.	p.	
				Items of increase, Goa Territory.
Item 6 ...	271	15	4	Principally due to more travelling done by the Assistant Delegate's office establishment during the year.
„ *15* ...	3	0	0	Insignificant.
„ *16* ...	526	8	1	Due to several new chaukies for salt guarding establishment having been constructed in connection with arrangements sanctioned in Government Resolution, Revenue Department, No. 8583, dated 22nd December 1888.
„ *17* ...	154	1	6	Due to larger amounts being advanced to the British Advocate for conducting Salt cases.
				British Territory.
„ *25A* .	8,746	12	5	The boat allowances sanctioned for Táluka offices in the revision of 1884 used to be debited to "Pay of boat establishment," but under Government Resolutions, Revenue Department, Nos. 1853 and 3462, dated respectively the 19th March and the 29th May 1888, they are now treated in the accounts as special "Contingent charges."
„ *26* ...	1,471	2	9	On account of the periodical transfers of the Frontier force during the year.
„ *27* ...	191	1	0	Due to arrears of horse allowance from October 1887 to July 1888 having been paid in 1888-89 to a Frontier Inspector.
„ *35A* .	358	7	6	The expenditure of Rs. 2,210-7-9 incurred in 1888-89 includes Rs. 1,009-11-0, the cost of whistles for the use of the guarding establishments purchased under the authority of Government Resolution, Revenue Department, No. 2328, dated 25th March 1889.
„ *37* ...	14	13	9	Insignificant.
„ *41* ...	4,575	4	6	The expenditure was incurred by the Political Superintendent, Pálanpur, in compensating the petty States under his Superintendency for the land taken up for the Frontier Line.
„ *44* ...	15,175	12	10	New works that were postponed in 1887-88 owing to financial pressure were constructed in 1888-89.
„ *45* ...	190	7	3	The charge has been brought under the system of contract contingencies from 1888-89.
„ *50* ...	389	8	11	No charge of the kind was incurred in 1887-88.
„ *52* ...	11	15	6	Insignificant.
				Items of decrease, Goa Territory.
„ *2 & 3.*	1,100	0	0	Due to the Assistant Delegate's permanent travelling allowance being reduced from Rs. 200 to Rs. 100 a month.
„ *4* ...	416	7	8	Due to the service of several temporary peons being dispensed with on the disposal of stocks of salt.
„ *6* ...	159	4	7	Due to the greatest economy being exercised in the purchase of petty articles.
„ *7* ...	5	5	0	Trifling.
„ *8* ...	60	2	0	Due to fewer messages having been sent during the year.
„ 9 ...	87	12	7	Due to arrears of rent on account of the Assistant Delegate's office compound having been paid in 1887-88.

fluctuating nature. Last year's figures were swelled by a sum of Rs. 2,977, refunded by the Political Superintendent, Pálanpur, out of the money remitted to him for payment of land compensation.

Expenditure.

76. In the subjoined table particulars of expenditure for the year under report are contrasted with the previous year, expenditure on account of the administration of Portuguese India and of the Presidency Proper being separately shewn :—

No.	Items.	1887-88.	1888-89.	Increase.	Decrease.
	SALT IMPERIAL.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	PORTUGUESE INDIA.				
	Superior Supervising Establishment.				
1	Pay...	12,000 0 0	12,000 0 0	.....	.....
2	Travelling allowance	2,400 0 0	1,600 0 0	.....	1,100 0 0
3	Tentage	300 0 0	.....		
	Subordinate Establishment.				
4	Pay...	76,465 2 10	76,048 11 2	.....	416 7 8
5	Travelling allowance	2,282 2 6	2,554 1 10	271 15 4	.....
6	Petty supply allowance	900 0 0	740 11 5	.....	159 4 7
7	Service stamps and bearing postage	90 1 6	84 12 6	.....	5 5 0
8	Telegraph charges	99 3 0	39 1 0	.....	60 2 0
9	Office rent...	668 10 8	580 14 1	.....	87 12 7
10	Boat stores and repairs	1,447 3 6	984 2 3	.....	463 1 3
11	Dead stock articles	683 3 9	428 4 7	.....	254 15 2
12	Salt purchase and freight	13,789 1 2	10,931 4 3	.....	2,857 12 11
13	Conveyance of treasure	79 4 6	24 15 0	.....	54 5 6
14	Carriage of records	36 12 8	11 10 8	.....	25 2 0
15	Rewards in salt cases	9 0 0	12 0 0	3 0 0	.....
16	Petty construction and repairs of salt buildings...	1,364 8 10	1,891 0 11	526 8 1	.....
17	Law charges	46 13 5	200 14 11	154 1 6	.....
18	Thatching of salt heaps	536 2 11	366 2 2	.....	170 0 9
19	Compensation to proprietors of salt works	1,62,704 4 5	1,03,966 12 0	.....	58,737 7 11
20	Miscellaneous	41 14 5	1 8 9	.....	40 5 8
	Total	2,75,943 10 1	2,12,467 0 0	955 8 11	64,432 3 0
	Net Decrease	.....	.....	.....	63,476 10 1
	Refunds and Drawbacks.				
21	Excise duty on salt, &c., refunded	88,699 6 10	76,658 13 2	.....	12,040 9 8
	PRESIDENCY PROPER.				
	Superior Supervising Establishment.				
22	Pay...	81,029 5 9	65,765 14 2	.....	15,263 7 7
23	Travelling allowance	8,086 3 7	5,563 0 3	.....	2,523 3 4
24	Tentage	1,442 4 10	1,141 2 7	.....	301 2 3
	Subordinate Establishment.				
25	Pay...	6,37,393 6 11	6,30,768 3 4	.....	6,625 3 7
25A	Boat allowance	.....	8,746 12 5	8,746 12 5	.....
26	Travelling allowance	20,500 10 2	21,971 12 11	1,471 2 9	.....
27	Horse allowance...	4,481 15 6	4,673 8 6	191 1 0	.....
28	Petty supply allowance	9,624 6 4	8,682 6 4	.....	942 0 0
29	Peons' belts and clothing	27,124 4 6	18,795 9 7	.....	8,328 10 11
30	Service stamps and bearing postage	3,298 1 0	3,001 13 0	.....	296 4 0
31	Telegraph charges	554 3 0	228 5 0	.....	325 14 0
32	Parcel charges	150 11 6	83 8 9	.....	67 2 9
33	Office rent, rates and taxes	429 13 10	415 3 7	.....	14 10 3
34	Prizes for best salt manufactured at Khárághoda.	600 0 0	600 0 0	.....	.....
35	Boat stores and repairs	16,589 11 3	16,153 13 5	.....	435 13 10
35A	Dead stock articles	1,352 0 3	2,210 7 9	358 7 6	.....
36	Gádis and Takyas	390 13 2	389 15 8	.....	0 13 6
37	Conveyance of treasure	79 6 3	94 4 0	14 13 9	.....
38	Charges in connection with salt confiscations	73 6 5	10 5 9	.....	63 0 8
39	Water-supply	14,222 9 0	1,011 14 1	.....	13,210 10 11
40	Rewards in salt cases	5,157 7 0	2,809 0 6	.....	2,348 6 6
41	Compensation for land taken up for frontier lines	.....	4,575 4 6	4,575 4 6	.....
41A	Charges incurred in connection with the removal of salt to fish-curing yards..	1,749 12 9	470 13 10	.....	1,278 14 11
42	Agent's commission	16,848 15 7	10,229 3 7	.....	6,619 12 0
43	Monsoon weather fences for salt buildings	3,161 5 3	2,581 0 2	.....	580 5 1
44	Petty construction and repairs of salt buildings...	6,009 3 7	21,185 9 5	15,175 12 10	.....
45	Conveyance of records...	1,138 5 9	1,328 13 0	190 7 3	.....
46	Treaty provision of salt, cost of bags and sewing charges	29 13 6	.....	.....	29 13 6
47	Medical charges...	293 6 5	145 13 11	.....	147 8 6
48	Law charges	66 4 2	3 4 6	.....	62 15 8
49	Purchase, storage and freight of Barágra salt	4,83,884 4 4	3,27,148 14 2	.....	1,56,735 6 2
50	Cost of ammunition and freight	.....	389 8 11	389 8 11	.....
51	Thatching of salt heaps	39 8 0	.....	.....	39 8 0
52	Destruction of salt	18 15 0	30 14 6	11 15 6	.....
53	Cost of timber for house accommodation for salt makers in the new village of Khárághoda and its carriage from Saiyan to Khárághoda and for chaukis on the Northern Frontier Preventive Lines	.....	.....	.....	.....
54	Miscellaneous	1,085 7 8	629 3 9	.....	456 3 11
	Total	13,47,406 2 3	11,61,835 0 10	31,125 14 5	2,16,696 15 10
	Grand Total	17,12,049 3 2	14,50,960 14 0	32,081 7 4	2,93,169 12 6
				Net Decrease.	2,61,088 5 2

The total collections during the year were Rs. 75,341-4-11 against Rs. 78,268-8-10 in 1887-88. The decrease principally occurs in the Southern Division in the item of port dues. It is attributable to a decline in the coasting traffic owing to bad crops generally and to a diversion of trade to the West of India Portuguese Railway and a consequent decrease in the number of vessels liable to pay port dues, visting the coast ports. There is some improvement in the receipts from port dues in the Northern Division, which is due to an increase in the trade at the ports of the Surat and Dholera Tálukas. The other fluctuations need no explanation.

137. The various items of expenditure incurred by this Department to the debit of Port Funds during the year are contrasted below with the corresponding items in 1887-88 :— Expenditure.

Items.	1887-88.	1888-89.	Increase.	Decrease.
Northern Port Fund.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Collection and Management—				
Establishment	336 0 0	309 7 9	.....	26 8 3
Contingencies	111 6 6	87 0 0	.....	24 6 6
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Vessels, Boats, and Buoys—				
Establishment	450 0 0	450 0 0	.....	.....
Contingencies	126 2 3	133 12 4	7 10 1	.....
Purchase and Maintenance of Buoys	.....	1 6 0	1 6 0	.....
Beacons and Light-houses—				
Establishment	3,682 2 11	3,735 13 8	53 10 9	.....
Contingencies	3,414 9 1	3,810 15 6	396 6 5	.....
Carriage of Waifs	28 0 11	38 2 5	10 1 6	.....
Miscellaneous...	10 8 0	8 12 0	.....	1 12 0
Refunds	.....	4 5 9	4 5 9	.....
Construction and Repairs—				
By Public Works Agency ...	7,284 8 0	15,472 8 0	8,188 0 0	.....
By Civil Agency	472 11 1	324 10 10	.....	148 0 3
Pension and Gratuity	.....	131 14 6	131 14 6	.....
Total, Northern Port Fund ...	20,916 0 9	29,508 12 9	8,793 7 0	200 11 0
Southern Port Fund.				
Collection and Management—				
Pay of Port Officer	2,400 0 0	2,400 0 0	.....	.....
Do. of Establishment	1,589 8 3	1,296 13 2	.....	292 11 1
Contingencies	487 10 8	405 9 7	.....	82 1 1
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Vessels, Boats, and Buoys—				
Establishment	2,987 10 2	2,688 9 11	.....	299 0 3
Contingencies	2,593 4 10	6,021 4 9	3,427 15 11	.....
Purchase of Boat	.....	.....	.....	.....
Beacons and Light-houses—				
Establishment	8,972 12 3	9,873 13 5	901 1 2	.....
Contingencies	8,338 8 4	6,080 8 6	.....	2,257 15 1
Refunds	255 8 0	225 3 0	.....	30 5 0
Removal of Waifs	410 11 10	813 4 3	402 8 5	.....
Miscellaneous...	.....	10 10 11	10 10 11	.....
Construction and Repairs—				
By Public Works Agency ...	9,042 0 0	13,733 13 9	4,691 13 9	.....
By Civil Agency	833 2 9	693 5 0	.....	139 13 9
Pension and Gratuities	124 0 0	.....	.....	124 0 0
Total, Southern Port Fund ...	43,034 13 1	49,243 0 3	9,434 2 2	3,225 15 0
Total, Northern and Southern ...	63,950 13 10	78,751 13 0	18,227 9 2	3,426 10 0
		Deduct Decrease ...	3,426 10 0	
		Net Increase ...	14,800 15 2	

138. There is a net increase of Rs. 14,800-15-2 in the total expenditure of the two funds as compared with last year. The causes of the increase or decrease in the different items are explained below :— In the Northern Division.

The increase of Rs. 396-6-5 in contingencies, under beacons and light-houses in the Northern Division, is due to the purchase

of a new 5th order dioptric light for Deojagan from Messrs. Chance Brothers and Co. of England.

The increase of Rs. 8,188 in the item "Construction and Repairs by Public Works Agency" in the Northern Group is due to the payments made in 1888-89 on account of the following works:—

Rs. 4,441.—Improvements to the wharf at the Whittle Bandar, *vide* Government Resolution No. 53 C.W.—97, dated 15th December 1888;

Rs. 2,195.—Construction of a new light-house at Deojagaon as per Government Resolution No. 6 C.W.—7, dated 25th January 1889; and

Rs. 854.—Repairs to the floating pier at Broach, *vide* Government Resolution, Revenue Department, No. 2196, dated 22nd March 1889.

The decrease of Rs. 141 in the item "Repairs, &c. by Civil Agency" is due to the fact that no quarters were built departmentally for the use of light-keepers during the year as was done last year.

The expenditure of Rs. 131-14-6 under "Pension and Gratuity," is caused by the retirement on pension of a Syrang of the Tápti Light-house from 9th March 1888, *vide* Government Resolution, Financial Department, No. 2082, dated 4th July 1888.

In the Southern Division.

In the Southern Division, the decrease—Rs. 292-11-1 and Rs. 292-0-3—in the pay of establishments under "Collection and Management" and "Vessels, Boats and Buoys" is the result of the reduction carried out under the orders conveyed in Government Resolution, Revenue Department, No. 5700, dated 23rd August 1888, as explained in paragraph 133 above. The increase of Rs. 3,427-15-11 in Vessels, Boats and Buoys' Contingencies is mainly due to heavy repairs, costing more than Rs. 4,000, executed to the Assistant Collector's boat at Kárwár. The increase of Rs. 901-1-2 in the item "Beacons and Light-houses Establishment" is caused by the strengthening of the light-house establishment by the addition of spare hands at the revision of the Kárwár Port Fund establishment referred to above and is partly nominal and partly the result of an additional lascar being entertained at Dábhol. The decrease of Rs. 2,257-15-10 in Light-house Contingencies is brought about by the fact that very few stores were imported during the year from England for the use of the light-houses. The increase of Rs. 4,691-13-9 in "Construction and Repairs by the Public Works Department" is solely due to advance payment—Rs. 7,062—made for the construction of a new pier at Dábhol under Government Resolution, Revenue Department, No. 6207, dated 13th September 1888; but for this item there would have been a substantial decrease of some Rs. 2,030 odd. The fluctuations in the other items are of a variable nature and need no remarks.

139. The approximate uninvested balances on 31st March 1889, exclusive of any expenditure adjusted by the Accountant General, are shown below:—

	Northern Ports Fund.			Southern Ports Fund.		
	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1888	23,978	2	3	44,200	6	2
Receipts in 1888-89	27,996	1	7	47,345	3	4
Total ...	51,974	3	10	91,545	9	6
Less—Expenditure incurred in 1888-89...	29,508	12	9	49,243	0	3
Approximate Balance on 31st March 1889	22,465	7	1	42,302	9	3

140. The following are the particulars of the other Excluded Local Funds in charge of this Department. The figures, together with those of Port Funds, make up the totals shown under the heading "Port Dues, &c., Local Funds" in the table subjoined to paragraph 19 :—

Sundrai Bandar Fund.

Items.	1888-89.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Receipts from Bhávnagar State	140 0 0	420 0 0	.....	280 0 0
Cost of Establishment	174 10 10	473 15 7	.....	299 4 9

Tankária Dharam Talav Fund.

Items.	1888-89.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	47 8 0	51 0 0	.....	3 8 0
Expenditure ...	60 0 0	60 0 0	.....	.....

Cambay and Jambusar Ferry Fund.

Items.	1888-89.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Receipts	46 14 6	51 12 0	.....	4 13 6
Expenditure ...	.....	.....	.....	.....

Horse Fund.

Items.	1888-89.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	6,042 7 7	9,946 12 10	.....	3,904 5 3
Expenditure ...	1,323 1 4	2,844 11 5	.....	1,521 10 1

The reason for the decrease of Rs. 280 in the receipts of the Sundrai Bandar Fund is that the administration of the Fund has been transferred to Salt 'Imperial' since July 1888 instead of being treated under 'Local Funds' (vide paragraph 136 of last year's report). The same reason accounts for the decrease in the cost of establishment.

Under the head "Horse Fund" the recoveries and the disbursements vary according to requirements.

NATIVE PASSENGERS SHIPS' ACT.

141. There was only one case under the Act in the Ratnágiri Range. A country craft named Yeshwanti Shrivardhan, No. 9, Tons $6\frac{4}{10}$, arrived at Bánkot in October last with more than 30 passengers on board in contravention of Section 9 of Act X of 1887 and without obtaining the usual certificates referred to in Sections 10 and 11 thereof. Criminal proceedings were instituted before the Second Class Magistrate, Dápoli, who sentenced the offender to pay a fine of Rs. 7-14-0.

142. Messrs. Shepherd and Co. continued to enjoy a monopoly of the passenger traffic by coasting steamers throughout the season. They made no change in the programme of movements of their steamers plying as far south as Marmagão. The Mangalore line, however, which was bi-weekly last year, was opened at about the end of January, when every Thursday only one steamer was dispatched from Bombay calling at Marmagão and the intermediate ports between it and Mangalore, the same steamer returning to Bombay within the week.

CONTRABAND OPIUM.

143. There were 26 seizures of contraband opium by the establishment on the Northern Frontier during the year. The quantity seized amounted to 5 maunds 11 seers and 14 tolas. Last year the number of seizures was 21 and the quantity of opium 4 maunds 30 seers and $68\frac{7}{8}$ tolas. 31 persons were arrested and prosecuted this year, and convictions were obtained against 27, the corresponding figures for the last year being 32 and 26. The total estimated value of confiscations came to Rs. 3,024-6-7 against Rs. 4,576-1-11 in 1887-88. There were three cases of some importance which may be briefly mentioned here. The first was at Mándal detected by Mr. Inspector C. Taylor. The opium amounting to 1 maund 23 seers 20 tolas was buried underground outside the village and great difficulty was experienced in unearthing it. Unfortunately no captures were made. The second case occurred in the Suigám beat. A sepoy while on duty saw horsemen crossing the line. He challenged them, whereupon they retreated. The sepoy gave the information to his comrades in the chauki, when the latter pursued them for some miles and at last succeeded in seizing 1 maund 13 seers and 40 tolas of opium.

The third case occurred within Limdi limits. A Brahmin of high position was seized by our men with 1 maund and $12\frac{1}{2}$ seers of opium on a camel. The case is being tried by the Limdi Darbár and is still *sub judice*.

CONCLUDING REMARKS.

Conduct of Establishment.

144. The general map prefixed to the appendices is a reproduction of that inserted in the last year's report.

145. Of the Northern Frontier Force 14 men were dismissed, 20 degraded and 283 fined for various departmental offences. At Khárághoda 3 sepoys were dismissed, one for disobedience of orders and two for being concerned in a theft in which they were convicted and sentenced by the Viramgám Magistrate. One sepoy resigned of his own accord and the names of three men were struck off the rolls for being absent without leave. In the Surat Range, one Náik and a peon were dismissed for stealing cotton seeds from off a vessel lying at the Bandar and selling them for their own benefit. In the Southern Division, no officer of the superior establishment was dismissed in the year under report. Of the inferior establishment 7 peons were dismissed, 5 for being concerned in salt smuggling cases, 1 for drunkenness and one for insubordination and neglect of duty. The conduct of the establishment on the whole has been satisfactory.

146. Mr. Wright has discharged the onerous duties of the office of the Deputy Collector, Southern Division, with considerable ability and discretion. Mr. Dickinson's good work during the storage operations at Khárághoda has already been acknowledged above, and as far as I am able to judge the other Assistant Collectors and in particular Messrs. Pogson and Cowasji have done good service during the year.

147. Among the subordinate officers of the department, the following deserve special mention for the efficient manner in which they have discharged their duties :—Mr. Judge at Khárághoda, Mr. Shitaram Mairal at Dharasna, Mr. Ranchodji Kisanji at Mátunga, Mr. Nanabhai Muncherji at Uran, Mr. Shitaram Mahipat at Bassein and Mr. Hutchinson at Thána, Mr. Gordon at Bhaynder, Mr. Butler on the Northern Frontier, Mr. Harichand Gopalji at Sánikatta and Mr. Colello of the Coast Guard Service.

I have the honour to be,
Sir,
Your most obedient Servant,
G. W. VIDAL,
Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 5658 OF 1889.

Poona, 1st October 1889.

Submitted to Government in the Revenue Department.

2. Owing to Mr. Vidal having assumed charge of his appointment since the close of the year and to the Acting Commissioner being similarly circumstanced, the report has this year been prepared from materials in the office, and the remarks of Mr. Vidal, together with the comments of the undersigned, lack the interest which attaches to the history of work done under the personal supervision of the writers of the report and the review thereon. Bearing this in mind, it may be said that Mr. Vidal has compiled a careful and concise account of the doings of the Salt Department in 1888-89, which has not been particularly eventful. It will be noticed that there were unavoidably many changes in the personnel of the superior officers, of whom two only, Messrs. Wright and Bulkley, held their respective charges throughout the year.

3. The main features financially are that the gross receipts under all heads, which are summarized, together with the expenditure below, show an increase of Rs. 8,94,370 over those of the preceding year, while the expenditure, which was Rs. 2,57,366 less, shows a percentage as stated by the Collector of Rs. 8-9-2 to the receipts :—

	Receipts.		Expenditure.	
	1887-88.	1888-89.	1887-88.	1889-89.
	Rs.	Rs.	Rs.	Rs.
Salt	1,72,42,741	1,80,41,555	17,12,049	14,50,961
Sea Customs	15,010	12,471	1,30,584	1,25,262
Land Customs	9,000	9,000	.....	.....
A'bkari	15,48,346	16,53,561	31,351	27,670
Service Haks	.....	.....	14,267	14,013
Local Funds	88,738	81,618	67,330	80,309
Total ...	1,89,03,835	1,97,98,205	19,55,581	16,98,215

Deducting, however, from the expenditure the special charges on account of the working of the Anglo-Portuguese Treaty, those on account of the salt manufactured on the Rann of Kachh and the storage and carriage to the depôts thereof, and again, deducting from the gross receipts those from Portuguese salt works, and recoveries on account of the cost price of Barágara salt sold at the stores and agencies, the percentage of charges to receipts is Rs. 6-1-5 as compared with Rs. 6-10-3 in 1887-88, a result which is satisfactory.

4. Regarding the sources of salt supply it will be seen that there was no change in them, but that there has been a considerable increase in the number of new salt works opened in the neighbourhood of Bombay. The desire to manufacture salt in that neighbourhood continues, and unless something unforeseen occurs it is likely to increase in the near future. As regards production, the opening balance was nearly everywhere greater than in the previous year, and owing to the early closing of the monsoon production was generally also much in excess, so that the total stock in hand at the close of the year was over 35 lákhs of maunds. Issues, however, show a net decrease of 34,025 maunds as compared with last year in Barágara salt, while there are further decreases of 4,216 maunds from the Ahmedabad depôt, of 2,11,681 maunds from the agencies, and of 45,042 in those for local consumption. It has, however, to be remembered that although the sales for the year, as shown in the table in paragraph 47 of the report, are 15,11,132 maunds as against 15,45,157 in 1887-88, they compare favourably with all other years except 1885-86, and 1886-87, when there were exceptional causes at work to account for the great sales. The total issues of sea salt as summarized in the table in paragraph 48 show a falling off from 68,62,719 maunds in 1887-88 to 67,96,988 maunds in the year under report. The decline is most noticeable in the works near Bombay, and at Sanikatta, and the general result is that the balance left for local consumption in the Presidency is 24,19,483, as against 24,30,232 maunds in the previous year.

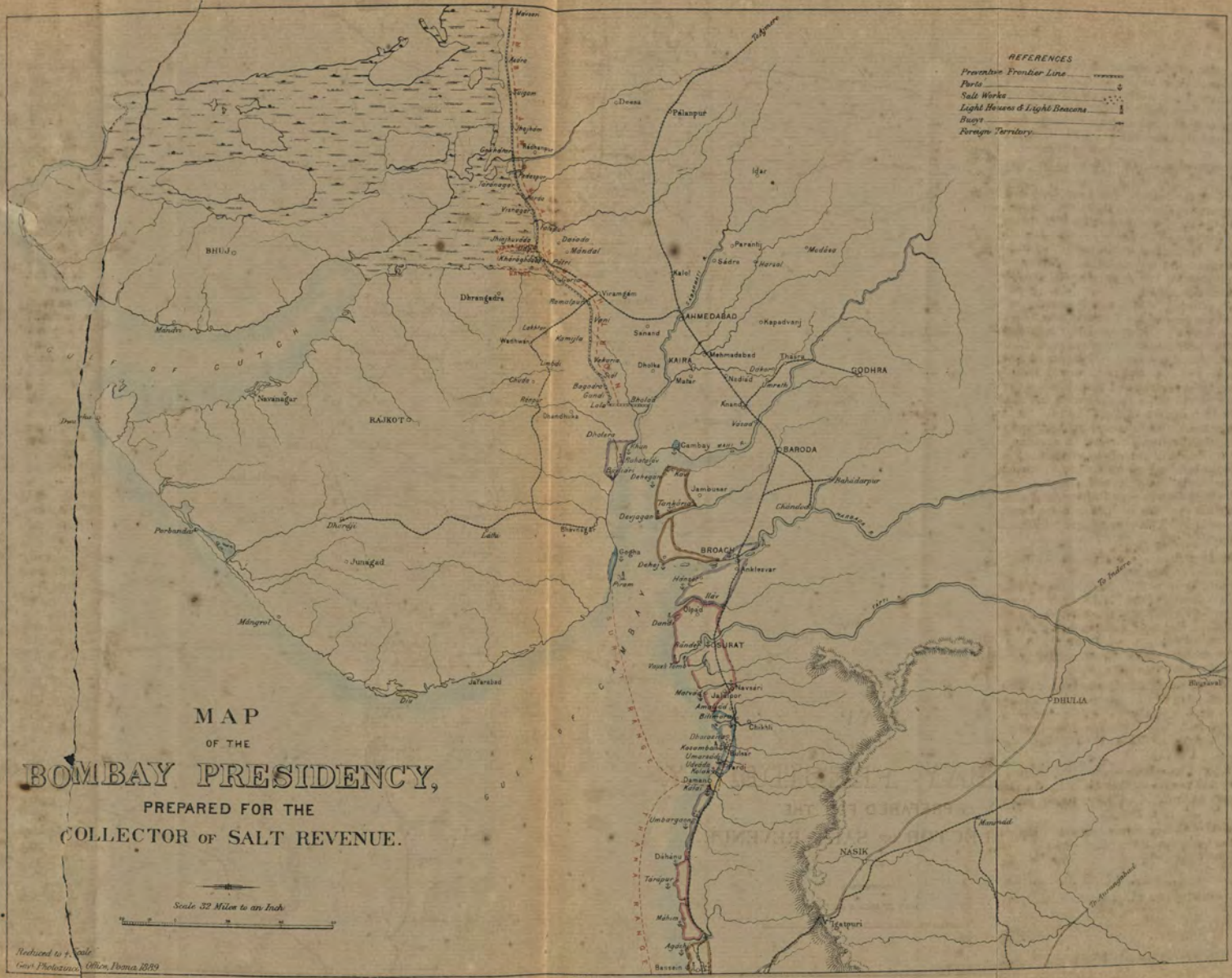
5. Interesting figures are given as to the consumption, which show that the average consumption per head was 10·96 lbs. as compared with 11·59 in 1887-88. In Gujarát it was 9·66 lbs. per head, while in the rest of the Presidency it was 11·61 lbs. The table in paragraph 69 shows that there has been a general decline in the consumption, the chief reasons being the enhanced rate of duty and the bad season, which no doubt to some extent account also for the increase in salt-smuggling cases observable in both the Northern and Southern Divisions.

6. The departmental administration at Khárághoda and Udu was as satisfactory as the nature of the season permitted, but at neither place were double crops obtained, and an unpleasant feature was the failure and weakness in quality of the brine obtainable at Khárághoda. This has no doubt the attention of the Collector.

7. The A'bkári transactions are fully detailed by the Collector, but they will receive further notice by the Commissioner in his annual report on the A'bkári Department proper now under preparation.

8. The Acting Commissioner concurs in the commendations bestowed by the Collector on the officers named in his concluding paras.

T. D. MACKENZIE,
Acting Commissioner of Customs, Salt, Opium and A'bkári.


REFERENCES
Preventive Frontier Line
Ports
Salt Works
Light Houses & Light Beacons
Buoys
Foreign Territory
MAP
OF THE
BOMBAY PRESIDENCY,
PREPARED FOR THE
COLLECTOR OF SALT REVENUE.
Scale 32 Miles to an Inch
Reduced to ¼ Scale
Govt. Photozinco. Office, Poona. 1889
BHUJ
RAJKOT
Navanagar
Porbandar
Junagad
Mangrol
Jafarabad
Dhrangedra
Morvee
Pálanpur
Deesa
Idar
AHMEDABAD
Kapadvanj
Sadra
Harsol
Mudéva
Parantij
Kalol
Sanand
Viramgam
Dholka
KAIRA
Mahmadabad
Thasra
GODHRA
Nadiad
Matar
Vasad
Cambay
BARODA
Jambusar
Broach
Ankleshvar
Hansot
Kim
Dahej
Pirem
Dantí
Rándér
SURAT
Jalalpur
Navsari
Chikhli
Bilimora
Dharampur
Kotumbadi
Umarsadi
Udwada
Kolak
Damanganga
Kalai
Umbargaon
Dahanu
Tarapur
Mahim
Agashi
Bassein
NASIK
Trimbak
Manmad
Dhulia
To Indore
To Aurangabad
GULF OF CUTCH
GULF OF CAMBAY
NORTHERN PORTION.

SOUTHERN PORTION.

MAP

OF THE

BOMBAY PRESIDENCY,

PREPARED FOR THE

COLLECTOR OF SALT REVENUE.

Scale 32 Miles to an Inch

REFERENCES

Preventive Frontier Line

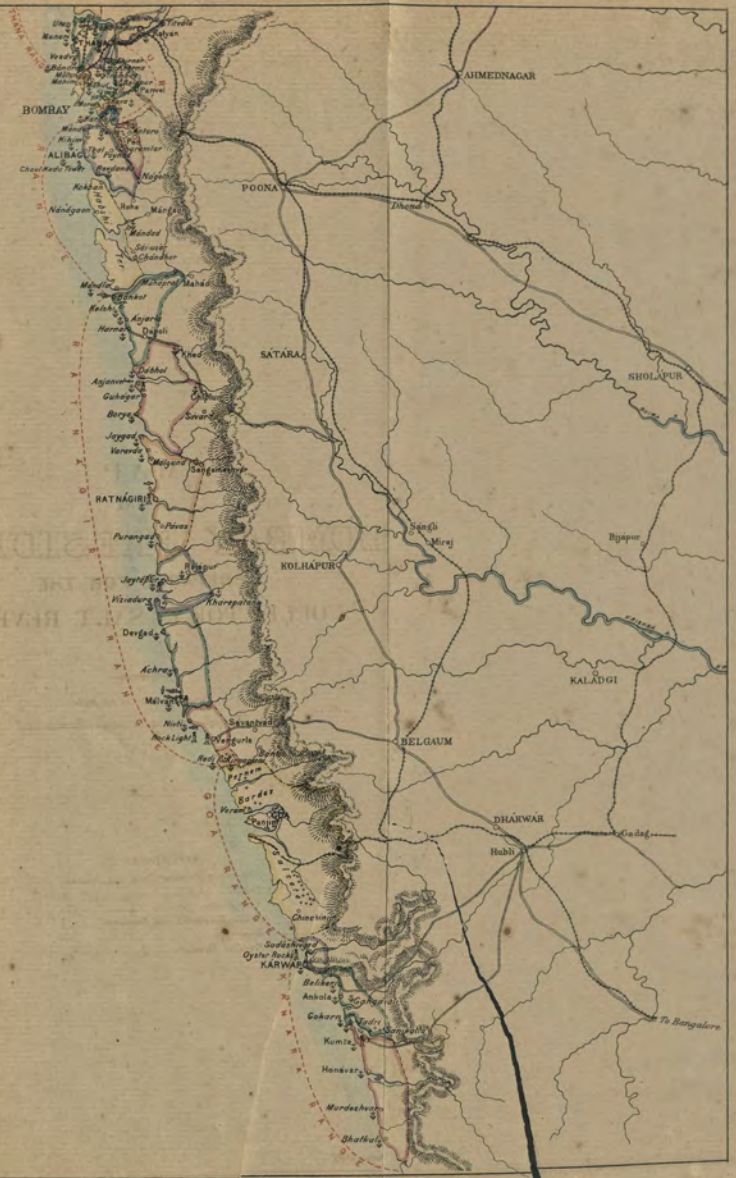
Ports

Salt Works

Light Houses & Light Beacons

Buoys

Foreign Territory



Reduced to ¼ Scale.

Govt Photozinco. Office, Poona, 1889

B 673—1 ap

STATEMENT No. I, showing the sanctioned Strength of Establishment of the Salt Department, according to Grades, for the year 1888-89.

	Rs. 1,800.	Rs. 1,000.	Rs. 800.	Rs. 600.	Rs. 500.	Rs. 450.	Rs. 400.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 100.	Rs. 76 to Rs. 99.	Rs. 51 to Rs. 75.	Rs. 26 to Rs. 50.	Rs. 11 to Rs. 25.	Rs. 10 and below.	Total.	Remarks.
Collector	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Deputy Collector	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Assistant Collector	...	...	3	2	1	2	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...	11	
Coast-Guard Inspectors	...	...	...	...	...	...	...	...	...	...	1	2	1	1	1	2	...	6	...	...	...	14	
Supervisor and Assistant Supervisor, Uran Distilleries	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	2	
Superintendent of Salt Depôts	...	...	...	...	...	...	...	...	1	...	...	1	...	1	1	2	...	...	...	...	...	6	
Sar-Kárkúns and Special Officers ...	...	...	...	...	...	...	...	...	...	...	2	3	1	4	3	3	3	10	4	...	...	33	
Daroghás and Preventive Officers ...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	3	7	1	2	...	...	...	17	
Inspectors	...	...	...	...	...	...	2	..	2	...	...	2	...	3	1	4	...	4	13	1	...	22	
English Writers	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	3	1	1	39	35	...	80	
Kárkuns	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	3	214	416	...	634	
Resáldárs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	2	...	...	3	
Mounted Force	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	110	...	...	110	
Petty Officers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	351	13	364	
Sepoys	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,852	3,852	Total for 1887-88 ...5,524 Plus—Net increase, *vide* remarks made below 78 Total for 1888-89 ... 5,602
Khalásis, watermen and menials ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	86	364	452	
Total ...	1	1	3	2	1	3	2	2	4	1	3	8	4	12	9	23	5	26	374	889	4,229	5,602	

Explanation of increase, as compared with the past year :—

3. Sundrai Bandar Establishment, sanctioned in Government Resolution, Revenue Department, No. 7047, dated 23rd October 1888, of (1) Kárkún at Rs. 24 per mensem and (2) Peons at Rs. 5 each per mensem.
12. Additional Shilotri Establishment, sanctioned in Government Resolution, Revenue Department, No. 5617, dated 18th August 1888, of guarding peons, below Rs. 10, at Panvel 4, Uran 7 and Karanja 1.
63. Extra Establishment, sanctioned at Goa in Government Resolution, Revenue Department, No. 8583, dated 22nd December 1888—
2 Nakadars, at Rs. 15 each per mensem.
1 Madatnis, at Rs. 15 per mensem.
2 Peons at Rs. 10 each per mensem.
11 Peons at Rs. 9 each per mensem.
22 Do. at Rs. 8 do.
25 Do. do. do. (5 monthly).

Total Increase... 78

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. II, showing the Constitution and Operations

Number and Names of Divisions.	Number of Tálukas.	Names of Tálukas.	Names of Collectorates and Districts.	Strength of Sanc				
				Collector.	Deputy Collector.	Assistant Collectors.	Coast Guard Inspectors.	Sir-Kárkúns, Daroghas, Inspectors, Supervisors, Depôt Superintendents.
1. Northern Division.	1	Unverpur and Suigám Frontier ...	Pálanpur					...
	2	Pátri and Runn Frontier ...	Káthiáwár			1		16
	3	Dhandhuka Táluka and Frontier...	Ahmedabad... ...					...
	4	Khárághoda and minor Depôts ...	Ahmedabad, Broach, Surat.			1		8
	5	Dholera	Ahmedabad ...					1
	6	Gogha						1
	7	Cambay	Kaira					1
	8	Jambusar, including Vágra ...	Broach					1
	9	Broach				1	7	1
	10	Surat, including Muroli and Olpád.	Surat					1
	11	Chorási						...
	12	Bulsár, including Párnera ...						3
	13	Daman	Portuguese Territory ...					...
	14	Umbargaon	Thána					1
	15	Tárápur						1
	16	Bassein						2
	17	Ghodbandar						3
	18	Trombay				2		6
2. Southern Division.	19	Mátunga	Bombay					2
	20	Panvel	Thána					2
	21	Uran	...			1	7	6
	22	Karanja	Kolába		1			3
	23	Sánksi						2
	24	Alibág						1
	25	Rájpuri (Madad)						
	26	Suvarndurg						...
	27	Anjanvel						1
	28	Ratnágiri						1
	29	Viziadurg				1		1
	30	Málvan	Ratnágiri					1
	31	Vengurla						1
	32	Shiroda						1
	33	Vádi						2
	34	Kárwár						...
	35	Ankola	North Kánara ...			1		1
	36	Honávar...						2
	37	Bombay	Bombay	1		... 2		1
	38	Goa						...
	39	Bárdez	Portuguese Territory ...			1		2
	40	Salçette						2
		Total ...	Total ...	1	1	11	14	2 80

TIONED ESTABLISHMENT.						SALT.		
English Writers.	Kárkúns.	Mounted Force.	Amaldárs, Sepoys, Khalásis, and other Menials.	Total.		Number of Sázas.	Number of Salt Works.	Quantity Produced.
								Mds. s. t.
...	...	...	...	.....		...	...	.....
2	24	113	1,008	A 1,164		...	...	.....
...	...	...	...	.....		...	...	.....
14	17	...	247	B 287		2	2	2,261,503 1 0
1	5	...	15	22		...	...	.....
1	2	...	9	13		...	...	.....
...	1	...	14	16		...	...	.....
1	4	...	43	49		...	...	.....
1	4	...	17	23		...	...	.....
3	12	...	137	C 161		...	...	.....
...	...	...	...	.....		...	...	.....
1	22	...	113	139		1	1	411,543 0 0
...	2	...	14	16		...	...	17,412 0 0
1	11	...	42	55		1	1	11,379 0 0
1	8	...	36	46		...	...	.....
1	33	...	260	296		6	24	1,107,341 1 40
1	50	...	310	364		7	43	962,599 35 0
4	48	...	271	D 339		4	19	691,334 0 0
1	33	...	153	189		6	23	690,668 30 0
1	35	...	169	207		6	19	573,774 29 0
10	62	...	372	E 451		10	86	2,000,636 30 0
1	29	...	154	187		4	25	699,019 4 0
1	36	...	182	221		5	32	668,548 17 0
1	6	...	42	F 50		...	...	.....
...	2	...	4	6		...	...	.....
1	9	...	25	36		...	...	.....
1	7	...	24	33		...	...	.....
2	10	...	56	F 70		...	...	.....
1	8	...	32	42		...	...	.....
1	6	...	24	32		...	...	.....
1	7	...	22	31		...	...	.....
...	15	...	83	100		1	24	73,884 4 0
...	...	...	...	.....		...	...	.....
3	9	...	39	F 53		...	...	.....
6	10	...	107	125		1	136	197,131 28 0
2	13	...	46	62		...	...	.....
5	6	...	27	G 41		...	...	.....
8	29	...	208	F 248		...	...	79,697 19 0
1	33	...	196	232		...	...	172,801 29 0
1	26	...	167	196		...	...	67,340 38 40
80	634	113	4,668	5,602		54	435	10,686,615 26 0

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Salt—*continued.*		Sea Customs.			
				Value of Trade.	
Quantity sold.	Quantity imported by Sea and Land.	Number of Ports.	Number of Light-houses.	Imports.	Exports.
Mds. s. t.	Mds. s. t.			Rs. a. p.	Rs. a. p.
.....	...	...	...	.....	.....
.....	...	...	...	.....	.....
.....	...	...	...	.....	.....
1,511,132 20 0	...	...	...	.....	.....
.....	...	1	1	14,33,078 0 0	25,16,213 0 0
.....	16 39 10	1	1	3,36,585 0 0	4,47,668 0 0
.....	...	1	...	.....	.....
.....	...	3	1	2,83,290 0 0	1,52,829 0 0
.....	...	1	1	22,36,610 0 0	18,90,346 0 0
.....	...	4	1	22,61,104 0 0	32,25,082 0 0
.....	...	...	...	.....	.....
317,064 0 0	...	4	1	3,90,237 0 0	7,33,140 0 0
14,424 22 0	...	...	...	.....	.....
8,656 11 0	...	4	...	48,684 0 0	2,46,556 0 0
.....	...	7	...	2,71,688 0 0	6,89,222 0 0
839,109 20 0	...	3	...	3,46,102 0 0	7,14,647 0 0
733,972 0 0	...	5	...	4,84,342 0 0	11,14,391 0 0
604,422 21 0	...	6	...	37,42,426 0 0	38,86,918 0 0
592,638 30 0	...	...	...	.....	2,84,143 0 0
456,332 16 0	...	4	...	5,29,467 0 0	20,61,785 0 0
1,556,268 0 0	...	2	...	5,36,752 0 0	75,40,522 0 0
531,109 34 0	...	2	...	1,09,379 0 0	23,62,617 0 0
567,922 33 0	...	5	...	4,12,707 0 0	6,70,884 0 0
.....	...	1	...	6,11,163 0 0	7,93,646 0 0
.....	...	...	...	.....	.....
.....	...	3	...	8,57,127 0 0	6,52,475 0 0
.....	...	2	1	23,18,499 0 0	42,11,850 0 0
.....	...	4	1	12,48,555 0 0	8,39,002 0 0
.....	...	2	1	13,93,734 0 0	15,87,012 0 0
.....	...	3	2	6,79,373 0 0	3,82,213 0 0
.....	...	3	2	25,76,042 0 0	36,25,446 0 0
63,958 0 0	...	...	...	68,314 0 0	41,033 0 0
.....	...	...	...	.....	.....
.....	...	3	2	2,73,462 0 0	6,28,279 0 0
156,830 23 40	...	4	...	1,37,162 0 0	2,69,288 0 0
.....	...	5	1	23,51,544 0 0	43,60,689 0 0
.....	6,866 10 23	...	...	.....	.....
134,979 7 0	...	...	...	.....	.....
147,917 1 0	...	...	...	.....	.....
71,381 39 0	...	...	...	.....	.....
8,308,119 37 40	6,883 9 33	83	16	2,59,37,426 0 0	4,59,27,896 0 0

Land Customs.	Number of Cases adjudicated.			Distilleries.	
Value of Trade.					
Imports.	Under Salt Acts.	Under the Sea Customs Acts.	Under Opium Acts.	Number of Stills.	Gallons excised.
					Rs. a. p.
.....	77	.....	26	.....	.....
.....				.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	2	.....	.....	.....
.....	.....	3	.....	.....	.....
.....	120	.....	.....	.....	.....
.....	27	3	.....	.....	.....
.....	1	18	.....	.....	.....
.....	2	15	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	2	23	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	8	.....	.....	.....	.....
.....	1	.....	.....	.....	.....
.....	19	5	.....	.....	.....
.....	6	8	.....	.....	.....
.....	19	23	.....	3	43,381 4 0
.....	3	.....	.....	.....	.....
.....	7	52	.....	.....	.....
.....	3	9	.....	45	8,20,405 2 0
.....	7	43	.....	.....	.....
.....	60	2	.....	.....	.....
.....	37	2	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	8	5	.....	.....	.....
.....	2	4	.....	.....	.....
.....	4	5	.....	.....	.....
.....	2	8	.....	.....	.....
.....	8	7	.....	.....	.....
.....	7	3	.....	.....	.....
.....	4	1	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	5	6	.....	.....	.....
.....	2	1	.....	.....	.....
.....	12	8	.....	.....	.....
.....	Jath State 5	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	458	256	26	48	8,63,786 6 0

Imperial and Provincial.												Port Fund.		
Salt.			Customs,			A'bkári. Still-head Duty, Cost of Establishment, &c. &c.			Total Imperial and Provincial.					
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
.....			.....			.....			.....			.....		
.....			.....			.....			.....			.....		
4,043	13	6	.....			.....			4,043	13	6	.....		
40,33,686	13	6	.....			.....			40,33,686	13	6	1	8	5
46	15	6	135	2	3	.....			182	1	9	2,234	0	3
380	5	1	69	8	8	.....			449	13	9	1,431	12	6
.....			1	6	6	.....			1	6	6	.....		
43	14	3	39	9	0	.....			83	7	3	439	0	0
132	1	10	732	3	9	.....			864	5	7	6,763	13	9
95	10	10	10,725	1	9	.....			10,820	12	7	6,685	4	3
.....			.....			.....			.....			.....		
8,07,979	2	8	1,513	13	9	.....			8,09,493	0	5	5,090	6	3
3,511	9	2	1	2	3	.....			3,512	11	5	.....		
21,734	2	4	53	9	0	.....			21,787	11	4	658	2	0
118	2	2	210	3	9	.....			328	5	11	2,632	9	0
21,02,471	2	3	287	9	9	.....			21,02,758	12	0	1,831	6	0
18,22,611	9	2	408	0	0	.....			18,23,019	9	2	3,166	3	1
12 65,570	1	2	1,207	1	11	5,861	14	5	12,72,639	1	6	6,315	15	7
14,02,129	7	2	.....			.....			14,02,129	7	2	.....		
9,51,904	3	6	570	15	11	.....			9,52,475	3	5	1,586	9	1
31,36,044	9	2	232	8	0	16,47,698	11	0	49,83,975	12	2	5,095	15	3
3,37,808	4	0	255	15	6	.....			3,38,064	3	6	2,130	6	11
10,39,546	10	2	77	8	6	.....			10,39,624	2	8	1,079	5	0
102	14	8	297	6	7	.....			400	5	3	2,054	4	4
.....			.....			.....			.....			.....		
48	5	1	270	14	2	.....			319	3	3	1,221	12	2
104	8	7	418	7	11	.....			523	0	6	2,561	9	1
95	3	4	1,685	4	1	.....			1,780	7	5	2,512	6	2
80	4	4	480	11	6	.....			560	15	10	2,560	0	11
81	1	4	490	13	1	.....			571	14	5	2,133	8	4
1,178	0	1	322	12	1	.....			1,500	12	2	3,832	7	0
1,69,305	1	1	30	11	2	.....			1,69,335	12	3	158	10	6
.....			.....			.....			.....			.....		
101	14	4	307	13	0	.....			409	11	4	2,351	8	9
3,92,277	2	1	233	15	11	.....			3,92,511	2	0	613	5	0
153	13	3	411	3	0	.....			565	0	3	2,427	14	0
27,469	8	4	.....			.....			27,469	8	4	5,771	9	4
5,20,698	3	5	.....			.....			5,20,698	3	5	.....		
												.....		
1,80,41,554	9	4	12,471	8	9	16,53,560	9	5	1,97,16,586	11	6	75,341	4	11

TIONS.				CHARGES.
				Imperial and Provincial.
Sundrai Bandar Establishment.	Horse Fund.	Tunkaria Dharam Talâv and Cambay Ferry Funds.	Grand Total.	Pay.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	...	.....	.....
...	...	...	.....	.....
...	6,042 7 7	...	10,086 5 1	1,64,311 5 10
...	...	...	40,33,688 5 11	52,209 5 7
...	...	...	2,416 2 0	3,757 4 9
140 0 0	...	...	2,021 10 3	1,946 13 6
...	...	...	1 6 6	3,001 15 10
...	...	94 6 6	616 13 9	4,768 14 11
...	...	...	7,628 3 4	3,227 5 2
...	...	...	17,506 0 10	33,694 12 1
...	...	...	.....	.....
...	...	...	8,14,583 6 8	21,697 4 8
...	...	...	3,512 11 5	2,031 14 8
...	...	...	22,445 13 4	9,011 4 6
...	...	...	2,960 14 11	7,150 8 8
...	...	...	21,04,590 2 0	34,662 3 11
...	...	...	18,26,185 12 3	48,068 4 4
..	...	...	12,78,955 1 1	82,330 10 7
...	...	...	14,02,129 7 2	31,444 1 6
...	...	...	9,54,061 12 6	27,180 9 7
...	...	...	49,89,071 11 5	73,573 11 6
...	...	...	3,40,194 10 5	27,040 14 5
...	...	...	10,40,703 7 8	29,767 13 5
..	...	...	2,454 9 7	7,509 10 6
...	...	...	.....	.....
...	...	...	1,540 15 5	5,923 9 3
...	...	...	3,084 9 7	5,139 14 2
...	...	...	4,292 13 7	13,987 0 8
...	...	...	3,121 0 9	6,174 2 11
...	...	...	2,705 6 9	5,500 11 7
...	...	...	5,333 3 2	5,517 9 10
...	...	...	1,69,494 6 9	13,304 12 11
...	...	...	.....	.....
...	...	...	2,761 4 1	17,393 3 0
...	...	...	3,93,124 7 0	13,565 15 3
...	...	...	2,992 14 3	10,149 7 10
...	...	...	33,241 1 8	46,367 6 4
...	...	...	.....	.....
...	...	...	5,20,698 3 5	86,016 12 6
...	...	...	.....	.....
140 0 0	6,042 7 7	94 6 6	1,97,98,204 14 6	8,97,427 8 2

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CHARGES—*continued.*

Imperial and Provincial—*continued.*			Port Fund.	Sundrai Bandar Establishment.	Tunkaria Dharam Talav Fund.
Fixed Petty Supply Allowances.	Contingent Charges.	Total.			
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	.....	...	...	...
...	...	.....	...	...	...
1,500 0 0	29,554 14 9	1,95,366 4 7	...	...	...
669 4 0	3,48,547 1 9	4,01,425 11 4	7,026 8 0	...	...
120 0 0	1,048 7 0	4,925 11 9	875 7 2	...	...
68 0 0	751 1 11	2,765 15 5	1,040 1 10	174 10 10	...
84 0 0	1,015 15 0	4,101 14 10	...	...	...
120 0 0	357 0 0	5,245 14 11	1,599 5 2	...	90 0 0
120 0 0	838 4 11	4,185 10 1	303 7 0	...	...
415 8 0	11,122 13 8	45,233 1 9	11,741 14 8	...	...
...	...	.....	...	...	...
313 4 0	2,049 12 7	24,060 5 3	643 2 3	...	...
40 0 0	1,977 13 7	4,049 12 3	...	...	...
180 0 0	875 5 3	10,066 9 9	...	...	...
144 0 0	1,110 13 4	8,405 6 0	96 7 5	...	...
394 8 0	4,449 15 6	39,506 11 5	367 10 0	...	...
470 12 6	6,054 6 7	54,593 7 5	179 15 10	...	...
878 10 11	34,811 11 1	1,18,021 0 7	3,313 9 0	...	...
432 0 0	4,302 13 3	36,178 14 9	...	...	...
316 0 0	5,362 9 11	32,859 3 6	280 1 1	...	...
777 7 6	10,201 13 7	84,553 0 7	234 12 2	...	...
362 0 0	3,873 2 1	31,276 0 6	25 9 8	...	...
400 0 0	2,873 10 1	33,041 7 6	583 5 11	...	...
168 0 0	1,104 2 7	8,781 13 1	642 8 5	...	...
...	...	.....	...	...	...
100 0 0	836 8 8	6,860 1 11	584 5 1	...	...
80 0 0	634 5 2	5,854 3 4	961 1 7	...	...
220 0 0	3,736 11 3	17,943 11 11	11,656 14 11	...	...
100 0 0	693 12 10	6,967 15 9	698 1 0	...	...
100 0 0	1,065 7 10	6,666 3 5	1,136 2 8	...	...
150 0 0	1,637 0 10	7,304 10 8	2,959 4 2	...	...
170 0 0	1,434 4 8	14,909 1 7	...	...	...
...	...	...	...	...	...
264 0 0	2,549 0 10	20,206 3 10	15,374 6 1	...	...
250 0 0	628 12 9	14,444 12 0	949 4 9	...	...
180 0 0	690 10 10	11,020 2 8	2,733 11 1	...	...
1,282 5 5	11,490 1 10	59,139 13 7	12,714 12 1	...	...
...	...	...	...	...	...
700 11 5	1,21,726 14 1	2,08,444 6 0	...	...	...
...	...	...	...	...	...
11,570 7 9	6,19,407 8 0	15,28,405 7 11	78,721 13 0	174 10 10	90 0 0

of the Salt Department in all its Branches for the year 1888-89.

Local Fund and Horse Fund.	Total.	Refunds.	Total Charges.	Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
...	...	...	...	
...	...	...	...	A.—The office establishment of the Assistant Collector of Salt Revenue, Northern Frontier, is included in the total exhibited against "Pátri."
1,323 1 4	1,96,689 5 11	...	1,96,689 5 11	
...	4,08,452 3 4	1 10 0	4,08,453 13 4	
...	5,801 2 11	10 10 0	5,811 12 11	B.—The total establishment exhibited against Khárághoda and minor Depôts includes the office establishment of the Assistant Collector, Kháraghoda Range.
...	3,980 12 1	...	3,980 12 1	
...	4,101 14 10	...	4,101 14 10	
...	6,935 4 1	...	6,935 4 1	
...	4,489 1 1	2 8 0	4,491 9 1	
...	56,975 0 5	...	56,975 0 5	
...	...	...	...	C.—The total charges shown against the Surat Táluka include charges of Coast Guard, Northern Division, and of the Assistant Collector, Surat Range.
...	24,703 7 6	0 15 6	24,704 7 0	
...	4,049 12 3	865 2 8	4,914 14 11	
...	10,066 9 9	...	10,066 9 9	
...	8,501 13 5	...	8,501 13 5	
...	39,874 5 5	380 0 0	40,254 5 5	
...	54,773 7 3	...	54,773 7 3	D.—Charges of the Deputy Collector of Salt Revenue, Southern Division, and of the Coast Guard, Southern Division, and of the Assistant Collector of Salt Revenue, Thána Range, together with those for Bhándup Distillery, and of the Collector of Salt Revenue's Steam Launch establishment are shown against Trombay Táluka.
...	1,21,334 9 7	...	1,21,334 9 7	
...	36,178 14 9	...	36,178 14 9	
...	33,139 4 7	...	33,139 4 7	
...	84,787 12 9	12,828 7 9	97,616 4 6	E.—The charges of the Assistant Collector, Uran Range, together with those of the Uran distilleries, are shown against Uran Táluka.
...	31,301 10 2	...	31,301 10 2	
...	33,624 13 5	...	33,624 13 5	
...	9,424 5 6	...	9,424 5 6	
...	...	...	...	
...	7,444 7 0	...	7,444 7 0	F.—Charges of the Boat establishment of the Assistant Collector, Alíbág Range, and those of the Assistant Collectors, Ratnágiri, Kánara and Goa Ranges, are included in the totals shown respectively against Alíbág, Ratnágiri and Kárwár Tálukas.
...	6,815 4 11	...	6,815 4 11	
...	29,600 10 10	...	29,600 10 10	
...	7,666 0 9	...	7,666 0 9	
...	7,802 6 1	...	7,802 6 1	
...	10,263 14 10	...	10,263 14 10	
...	14,909 1 7	...	14,909 1 7	
...	...	...	...	
...	35,580 9 11	...	35,580 9 11	
...	15,394 0 9	...	15,394 0 9	
...	13,753 13 9	...	13,753 13 9	G.—The total charges shown against Bombay comprise the charges of the Collector of Salt Revenue and of the Native Assistant to the Collector of Salt Revenue, exclusive of those of the Steam Launch, which are shown against the Trombay Táluka.
...	71,854 9 8	75,411 1 0	1,47,265 10 8	
...	...	...	...	
...	2,08,444 6 0	...	2,08,444 6 0	
...	...	...	...	
1,323 1 4	16,08,715 1 1	89,500 6 11	16,98,215 8 0	

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. III, showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1888-89, contrasted with those of the year 1887-88.

RECEIPTS.

Items.	1888-89.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a p.	Rs. a. p.
SALT REVENUE.				
IMPERIAL.				
Excise Duty on Permits issued ...	1,70,15,272 15 6	1,60,90,805 6 8	9,24,467 8 10	.....
Do. at nominal rates ...	8,185 1 9	10,185 2 0	.....	2,000 0 3
Do. on Goa, Daman and Diu salt	4,68,637 12 0	4,54,687 4 6	13,950 7 6	.....
Cost price on Goa, Daman and Diu salt	44,182 2 1	38,017 3 4	6,164 14 9	.....
Duty on salt imported by sea... ...	17,140 15 7	9,573 6 11	7,567 8 8	.....
Do. do. by land ...	42 7 0	33 3 7	9 3 5	.....
Proprietary right of Government in Salt Works	55,911 10 6	57,661 15 10	.....	1,750 5 4
Sale-proceeds of Barágra Salt... ...	2,58,476 0 1	4,23,066 15 1	.....	1,64,590 15 0
Excise duty on excess discovered on examination and by weighment at place of import	7,485 14 0	6,473 5 11	1,012 8 1	.....
Ground-rent on Salt Pans	40,228 8 11	41,858 7 5	.....	1,629 14 6
Farms of Government Salt Works ...	86,784 6 3	71,187 3 4	15,597 2 11	.....
Total Imperial ...	1,80,02,347 13 8	1,72,03,549 10 7	9,68,769 6 2	1,69,971 3 1
PROVINCIAL.				
Sale-proceeds of Forfeitures and Confiscations	615 13 3	2,627 4 3	.....	2,011 7 0
Payments by Shilotris on account of Establishments employed to watch their Salt Works	15,119 7 1	10,975 14 4	4,143 8 9	.....
Contribution from Port Funds towards cost of Coast-Guard Establishment.	10,000 0 0	10,000 0 0	.....	.....
Sale-proceeds of Forms and old records	609 8 11	640 15 0	.....	31 6 1
Sale-proceeds of waste-paper	57 5 9	22 0 0	35 5 9	.....
Miscellaneous—Salt	12,804 8 8	14,925 4 0	.....	2,120 11 4
Total, Provincial ...	39,206 11 8	39,191 5 7	4,178 14 6	4,163 8 5
Grand Total, Salt Revenue ...	1,80,41,554 9 4	1,72,42,741 0 2	9,72,948 4 8	1,74,134 11 6
CUSTOMS REVENUE.				
IMPERIAL.				
Sea Customs. — Import Sea Customs	158 8 0	35 9 4	122 14 8	.....
Sea Customs. — Export do.	1,235 10 0	3,168 13 4	.....	1,933 3 4
Land Customs. — Government share of Land Customs and Transit duties levied in the foreign territories of Cambay, Bansda and Dharampor	9,000 0 0	9,000 0 0	.....	.....
Total, Imperial ...	10,394 2 0	12,204 6 8	122 14 8	1,933 3 4

RECEIPTS—*continued.*

Items.	1888-89.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
CUSTOMS REVENUE—*continued.*				
PROVINCIAL.				
Sea Customs. Registry Fees under Act XIX of 1838	6,714 6 0	6,790 14 0	.....	76 8 0
Warehouse Rent and Wharfage Fees	693 7 6	606 14 0	86 9 6	.....
Fees for amendment and duplicate copies of documents ...	586 2 6	634 15 6	.....	48 13 0
Sale-proceeds of derelict articles. .	186 11 8	358 9 5	.....	171 13 9
Confiscations and Penalties ...	2,862 10 3	2,887 10 3	.....	25 0 0
Miscellaneous	34 0 10	526 4 10	.....	492 4 0
Total, Provincial ...	11,077 6 9	11,805 4 0	86 9 6	814 6 9
Grand Total, Customs Revenue ...	21,471 8 9	24,009 10 8	209 8 2	2,747 10 1
A'BKA'RI REVENUE.				
PROVINCIAL.				
Still-head duty on spirits manufactured at Uran and Bhándup ...	16,25,943 15 6	15,12,412 9 7	1,13,531 5 11	.....
Payment by Proprietors of Uran and Bhándup Distilleries on account of Supervising Establishment ...	27,300 11 5	35,621 6 10	.....	8,320 11 5
Pension contribution	169 4 6	237 1 10	.....	67 13 4
Miscellaneous	146 10 0	74 12 11	71 13 1	.....
Total, A'bkári Revenue ...	16,53,560 9 4	15,48,345 15 2	1,13,603 3 0	8,388 8 9
Total, Imperial and Provincial Revenues	1,97,16,586 11 6	1,88,15,096 10 0	10,86,760 15 10	1,85,270 14 4
LOCAL FUND REVENUE.				
PORT FUND.				
Northern Group	27,996 1 7	27,636 13 6	359 4 1	.....
Southern Group	47,345 3 4	50,631 11 4	.....	3,286 8 0
Total, Port Fund ...	75,341 4 11	78,268 8 10	359 4 1	3,286 8 0
Sundrai Bandar Establishment charges recovered from Bhávnagar State ...	140 0 0	420 0 0	.....	280 0 0
Horse Fund	6,042 7 7	9,946 12 10	.....	3,904 5 3
Tankária Dharám Taláv Fund ...	47 8 0	51 0 0	.....	3 8 0
Cambay and Jambusar Ferry Fund ...	46 14 6	51 12 0	.....	4 13 6
Total, Local Fund Revenue ...	81,618 3 0	88,738 1 8	359 4 1	7,479 2 9
GRAND TOTAL OF RECEIPTS FROM ALL SOURCES.	1,97,98,204 14 6	1,89,03,834 11 8	10,87,120 3 11	1,92,750 1 1

EXPENDITURE.

Items.	1888-89.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL.				
ADMINISTRATION OF SALT REVENUE IN PORTUGUESE INDIA.				
Superior Supervising Establishment.				
Pay	12,000 0 0	12,000 0 0	.....	.....
Travelling Allowance	1,600 0 0	2,400 0 0	.....	1,100 0 0
Tentage	.....	300 0 0		
SUBORDINATE ESTABLISHMENT.				
Pay	76,048 11 2	76,465 2 10	.....	416 7 8
Travelling Allowance	2,554 1 10	2,282 2 6	271 15 4	.....
Petty Supply Allowance	740 11 5	900 0 0	.....	159 4 7
Service Stamps and Bearing Postage.	84 12 6	90 1 6	.....	5 5 0
Telegraph Charges	39 1 0	99 3 0	.....	60 2 0
Office Rent	580 14 1	668 10 8	.....	87 12 7
Boat Stores and Repairs	984 2 3	1,447 3 6	.....	463 1 3
Dead Stock Articles	428 4 7	683 3 9	.....	254 15 2
Salt Purchase and Freight	10,931 4 3	13,789 1 2	.....	2,857 12 11
Conveyance of Treasure	24 15 0	79 4 6	.....	54 5 6
Carriage of Records	11 10 8	36 12 8	.....	25 2 0
Rewards in Salt Cases...	12 0 0	9 0 0	3 0 0	.....
Petty Construction and Repairs of Salt Buildings	1,891 0 11	1,364 8 10	526 8 1	.....
Law Charges	200 14 11	46 13 5	154 1 6	.....
Thatching of Salt Heaps	366 2 2	536 2 11	.....	170 0 9
Compensation to Proprietors of Salt Works	1,03,966 12 6	1,62,704 4 5	.....	58,737 7 11
Miscellaneous	1 8 9	41 14 5	.....	40 5 8
Total ...	2,12,467 0 0	2,75,943 10 1	955 8 11	64,432 3 0
REFUND AND DRAWBACKS.				
Excise Duty on Salt, &c., refunded ...	76,658 13 2	88,699 6 10	.....	12,040 9 8
Total, Imperial ...	2,89,125 13 2	3,64,643 0 11	955 8 11	76,472 12 8
PRESIDENCY PROPER.				
Superior Supervising Establishment.				
Pay	65,765 14 2	81,029 5 9	.....	15,263 7 7
Travelling Allowance	5,563 0 3	8,086 3 7	.....	2,523 3 4
Tentage	1,141 2 7	1,442 4 10	.....	301 2 3
SUBORDINATE ESTABLISHMENT.				
Pay	6,30,768 3 4	6,37,393 6 11	.....	6,625 3 7
Boat Allowance	8,746 12 5	.....	8,746 12 5	.....
Travelling Allowance	21,971 12 11	20,500 10 2	1,471 2 9	.....
Horse Allowance	4,673 8 6	4,481 15 6	191 9 0	.....
Petty Supply Allowance	8,682 6 4	9,624 6 4	.....	942 0 0
Peons' Belts and Clothing including charges for making Peons' clothing of Huzúr Office countersigned ... Rs. 18,758 4 1				
Contract ... ... „ 37 5 6				
	18,795 9 7	27,124 4 6	.....	8,328 10 11
Service Stamps and Bearing Postage.	3,001 13 0	3,298 1 0	.....	296 4 0
Telegraph Charges	228 5 0	554 3 0	.....	325 14 0
Parcel Charges...	83 8 9	150 11 6	.....	67 2 9
Office Rent, Rates and Taxes	415 3 7	429 13 10	.....	14 10 3

EXPENDITURE—*continued.*

Items.	1888-89.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL—*continued.*				
PRESIDENCY PROPER—*continued.*				
Subordinate Establishment—contd.				
Prize for best salt manufactured at Khárághoda	600 0 0	600 0 0	.....	.....
Purchase of Boat Stores and Repairs—				
Boat Stores and Repairs ... ... Rs. 15,843 13 5				
Purchase of Tonies 310 0 0				
	16,153 13 5	16,589 11 3	.....	435 13 10
Dead Stock Articles—				
Paid out of counter-signed contingencies grant ... ... Rs. 1,513 5 0				
Do. contract ... „ 697 2 9				
	2,210 7 9	1,852 0 3	358 7 6	.....
Gadis and Takyas	389 15 8	390 13 2	.....	0 13 6
Conveyance of Treasure	94 4 0	79 6 3	14 13 9	.....
Charges in connection with Salt Confiscations	10 5 9	73 6 5	.....	63 0 8
Water-supply—				
By debit to special contingencies ... Rs. 439 2 9				
Do. contract „ 572 11 4				
	1,011 14 1	14,222 9 0	.....	13,210 10 11
Rewards in salt cases	2,809 0 6	5,157 7 0	.....	2,348 6 6
Compensation for land taken for Frontier Lines	4,575 4 6	.....	4,575 4 6	.....
Charges incurred in connection with the removal of Salt to Fish-curing Yards	470 13 10	1,749 12 9	.....	1,278 14 11
Agent's Commission	10,229 3 7	16,848 15 7	.....	6,619 12 0
Monsoon Weather Fences for Salt Buildings	2,581 0 2	3,161 5 3	.....	580 5 1
Petty Construction and Repairs of Salt Buildings—				
Paid out of counter-signed contingent grant for new works Rs. 17,932 12 1				
For do. contract for Repairs ... Rs. 3,252 4 4				
	21,185 0 5	6,009 3 7	15,175 12 10	.....
Conveyance of Records	1,328 13 0	1,138 5 9	190 7 3	.....
Treaty provision of Salt—Cost of Bags and Sewing Charges	.....	29 13 6	.....	29 13 6
Medical Charges	145 13 11	293 6 5	.....	147 8 6
Law Charges	3 4 6	66 4 2	.....	62 15 8
Purchase and Storage of Barágra Salt	3,27,148 14 2	4,83,884 4 4	.....	1,56,735 6 2
Cost of Ammunition and Freight ...	389 8 11	.....	389 8 11	.....
Thatching of Salt Heaps	.....	39 8 0	.....	39 8 0
Destruction of Salt	30 14 6	18 15 0	11 15 6	.....
Miscellaneous	629 3 9	1,085 7 8	.....	456 3 11
Total ...	11,61,835 0 10	13,47,406 2 3	31,125 14 5	2,16,696 15 10
Grand Total ...	14,50,960 14 0	17,12,049 3 2	32,081 7 4	2,93,169 12 6

EXPENDITURE—*continued.*

Items.	1888-89.	1887-88.	Increase.	Decrease.
	Rr. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SEA CUSTOMS—IMPERIAL.				
REFUNDS AND DRAWBACKS.				
Customs duty, &c., refunded	13 2 0	90 5 6	.....	77 3 6
Total, Imperial ...	13 2 0	90 5 6	.....	77 3 6
SEA CUSTOMS.				
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	33,999 15 6	35,393 1 6	.....	1,393 2 0
Travelling Allowance	6,118 3 6	9,539 1 2	.....	3,420 13 8
Tentage	1,122 0 6	1,500 11 5	.....	378 10 11
SUBORDINATE ESTABLISHMENT.				
Pay	64,641 4 4	63,980 10 0	660 10 4	.....
Travelling Allowance	5,356 5 3	5,303 14 8	52 6 7	.....
Petty Supply Allowance	2,027 6 0	2,340 0 0	.....	312 10 0
Miscellaneous Expenditure	1 10 10	45 0 0	.....	43 5 2
Service Stamps and Bearing Postage	3,284 2 0	3,451 1 6	.....	166 15 6
Telegraph Charges	13 6 0	39 5 0	.....	25 15 0
Water-supply	142 8 0	141 8 0	1 0 0	.....
Office Rent, Rates and Taxes... ...	961 4 0	855 0 0	106 4 0	.....
Boat Stores and Repairs	3,535 6 2	3,650 6 10	.....	115 0 8
Dead Stock Articles—				
Paid out of counter-signed grant ... (Rs. a. p. 88 0 0)				
Contract grant ... (209 7 8)				
	297 7 8	672 3 10	.....	374 12 2
Gadis and Takyas	297 11 0	33 1 0	264 10 0	.....
Rewards in Sea Customs Cases ...	1,067 12 0	1,109 8 0	.....	41 12 0
Purchase of Clothing to Peons and making charges of clothing to Peons in Huzur office—				
Countersigned ... (Rs. a. p. 178 4 11)				
Contract ... ... (53 4 9)				
	231 9 8	58 15 0	172 10 8	.....
Monsoon Weather Fences for Customs Buildings	451 5 5	596 3 4	.....	144 13 11
Petty Construction and Repairs of Customs Buildings—				
Paid out of counter-signed contingencies ... ... (Rs. a. p. 591 11 10)				
Do. Contract ... (602 7 11)				
	1,194 3 9	1,235 13 11	.....	41 10 2
Conveyance of Records	505 10 6	548 6 6	.....	42 12 0
Total Provincial ...	1,25,249 4 1	1,30,493 15 8	1,257 9 7	6,502 5 2
Grand Total ...	1,25,262 6 1	1,30,584 5 2	1,257 9 7	6,579 8 8

EXPENDITURE—*concluded.*

Items.	1888-89.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXCISE—PROVINCIAL.				
SUBORDINATE ESTABLISHMENT.				
Pay	14,203 7 8	17,813 2 5	.....	3,609 10 9
Travelling Allowance	83 6 3	48 13 0	34 9 3	.....
Petty Supply Allowance	120 0 0	120 0 0	.....	.....
Clothing to Peons	150 3 0	264 0 0	.....	113 13 0
Service Stamps and Bearing Postage .	65 0 0	80 0 0	.....	15 0 0
Boat Stores and Repairs	26 12 9	26 2 6	0 10 3	.....
Dead Stock Articles—				
Paid out of counter-signed contingencies ... ... Rs. a. p. 150 0 0				
Do. Contract ... 42 12 0				
	192 12 0	41 4 0	151 8 0	.....
REFUNDS AND DRAWBACKS.				
Excise on Spirits and Drugs	12,828 7 9	12,957 9 5	.....	129 1 8
Total Excise ...	27,670 1 5	31,350 15 4	186 11 6	3,867 9 5
Service Huks	14,012 9 4	14,266 11 6	.....	254 2 2
Total Imperial and Provincial Expenditure	16,17,905 14 10	18,88,251 3 2	33,525 12 5	3,03,871 0 9
LOCAL FUNDS.				
PORT FUNDS.				
Northern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	24,508 12 9	15,916 0 9	8,592 12 0	.....
Southern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	44,243 0 3	38,034 13 1	6,208 3 2	.....
Total Port Fund ...	78,751 13 0	63,950 13 10	14,800 15 2	.....
Sundrai Bandar Establishment at Gogha	174 10 10	473 15 7	.....	299 4 9
Tunkária Dharam Taláv Fund ...	60 0 0	60 0 0	.....	.....
Horse Fund	1,323 1 4	2,844 11 5	.....	1,521 10 1
Total Local Fund Expenditure ...	80,309 9 2	67,329 8 10	14,800 15 2	1,820 14 10
TOTAL EXPENDITURE ON ALL ACCOUNTS	16,98,215 8 0	19,55,580 12 0	48,326 11 7	3,05,691 15 7

G. W. VIDAL,
Collector of Salt Revenue.

Statement No. IV, showing the Receipts and Expenditure in each separate Charge of the Salt Department for the year 1888-89.

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Kánara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range and Daman.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
RECEIPTS.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Tributes and Contributions from Native States.												
Dharampor State...	.....	.....	.....	9,000 0 0	.....	.....	.....	.....	.....	.....	.....	9,000 0 0
III.—Excise on Spirits and Drugs.												
Still-Head Duty	.....	.....	.....	.....	.....	3,926 2 5	16,22,017 13 1	.....	.....	.....	.....	16,25,943 15 6
Unexpended balance of Petty Supply Allowance	.....	.....	.....	.....	.....	126 0 0	.....	.....	.....	.....	.....	126 0 0
Recovery of cost of Establishment	.....	.....	.....	.....	.....	1,624 15 6	25,675 11 11	.....	.....	.....	.....	27,300 11 5
Do. of Clothing Charges...	.....	.....	.....	.....	.....	20 10 0	.....	.....	.....	.....	.....	20 10 0
Pension Contribution	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Recovery of Pension Contribution	.....	.....	.....	.....	.....	164 2 6	5 2 0	.....	.....	.....	.....	169 4 6
Witness Bhata received from Courts	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	.....	5,861 14 5	16,47,698 11 0	.....	.....	.....	.....	16,53,560 9 5
Sea Customs.												
Import Duty	.....	.....	.....	2 8 0	.....	.....	.....	.....	156 0 0	.....	.....	158 8 0
Export Duty	.....	.....	.....	367 7 0	.....	833 10 5	23 3 11	.....	6 5 3	4 15 5	.....	1,235 10 0
Cash Recoveries	.....	.....	.....	3 0 0	.....	.....	.....	3 12 0	.....	22 15 8	.....	29 11 8
Registry Fees	.....	.....	.....	973 0 0	.....	1,011 0 0	544 0 0	325 0 0	3,168 6 0	693 0 0	.....	6,714 6 0
Fees for copies of Documents ...	.....	.....	.....	94 13 6	.....	106 8 0	60 3 6	36 9 6	182 5 0	105 11 0	.....	586 2 6
Witness Bhata received from Court	.....	.....	.....	0 12 0	.....	.....	.....	.....	.....	7 10 0	.....	8 6 0
Pay of Servants recovered ...	.....	.....	.....	264 4 2	.....	.....	.....	.....	.....	.....	.....	264 4 2
Proceeds of derelict articles ...	.....	.....	.....	119 4 8	.....	49 10 3	5 0 0	0 6 6	2 9 4	9 12 11	.....	186 11 8
Wharfage Fees	.....	.....	.....	591 9 7	.....	12 14 3	1 0 0	2 11 1	42 1 5	43 3 2	.....	693 7 6
Proceeds of Confiscations and Fines	.....	.....	.....	1,801 4 6	.....	152 12 6	426 0 0	6 8 0	138 0 0	65 11 9	.....	2,590 4 9
Proceeds of Trees...	.....	.....	.....	.....	.....	.....	.....	.....	3 15 0	.....	.....	3 15 0
Proceeds of Stamps	.....	.....	.....	0 0 6	.....	0 1 0	.....	.....	.....	.....	.....	0 1 6
Total, Sea Customs ...	.....	.....	.....	4,217 15 11	.....	2,166 8 5	1,059 7 5	374 15 1	3,699 10 0	952 15 11	.....	12,471 8 9
Salt.												
Import Duty by Land	.....	.....	.....	37 9 0	.....	.....	.....	.....	.....	4 14 0	.....	42 7 0
Do. by Sea	17,140 15 7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,140 15 7
Excise Duty on Goa, Daman and Diu Salt...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,68,637 12 0	4,68,637 12 0
Cost Price do. ...	.....	.....	.....	3,442 11 0	.....	.....	.....	.....	.....	.....	40,739 7 1	44,182 2 1
Excise Duty within the Bombay Presidency ...	.....	.....	14,17,642 8 0	7,92,660 0 0	10,80,168 12 0	16,34,017 3 0	17,07,115 2 0	7,26,318 5 0	1,59,895 0 0	3,84,231 7 6	.....	79,02,048 5 6

TAX

Do. Calcutta	.....	.....	.....	.....	88,350 0 0	1,10,180 0 0	7,05,967 0 0	18,557 8 0	.....	.....	.....	9,23,054 8 0
Do. Central Provinces...	.....	.....	23,14,890 0 0	.....	1,19,672 0 0	23,66,309 12 0	3,65,698 12 0	65,395 0 0	.....	.....	.....	52,31,965 8 0
Do. Málwa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. British Malabar ...	.....	.....	.....	.....	57,780 0 0	5,97,648 0 0	16,18,977 8 0	.....	.....	.....	.....	.....
Do. Other places ...	.....	.....	.....	.....	19,000 0 0	4,43,018 8 0	1,080 0 0	2,12,855 10 0	.....	7,845 0 0	.....	22,82,250 8 0
Do. Foreign Malabar at nominal rates	.....	.....	.....	.....	561 6 0	.....	6,295 14 9	1,327 13 0	.....	.....	.....	6,75,954 2 0
Duty on Excesses...	.....	.....	.....	70 11 5	61 7 5	3,358 9 2	3,430 12 2	356 6 5	207 7 5	0 8 0	.....	8,185 1 9
Proprietary Share at 9 pies per Indian Maund	.....	.....	26,580 12 9	14,862 12 9	.....	.....	.....	.....	.....	.....	.....	7,485 14 0
Proprietary Share at 3 pies per Indian Maund	.....	.....	14,468 1 0	.....	.....	.....	.....	.....	.....	.....	.....	41,443 9 6
Proceeds of Farms	.....	.....	.....	.....	36,151 0 0	28,500 0 0	1,256 4 0	2,425 0 0	7,314 8 0	.....	.....	14,468 1 0
Fines and Forfeitures	.....	.....	.....	.....	0 2 0	4 4 0	2 9 0	.....	.....	.....	11,137 10 3	86,784 6 3
Proceeds of Confiscations ...	.....	56 5 2	.....	88 9 11	40 14 3	184 9 2	26 0 3	27 8 9	102 7 0	47 11 9	.....	574 2 3
Cash Recoveries	15 8 0	392 7 3	.....	.....	.....	6 7 10	.....	6 9 3	4 11 4	.....	29 3 4	454 15 0
Fees for copies of Documents ...	0 1 6	.....	.....	0 3 0	.....	5 0 0	3 15 0	.....	2 10 0	3 6 0	1 4 0	16 7 6
Ground Rent on Salt Pans ...	.....	.....	.....	.....	.....	18,554 15 3	9,006 12 2	11,772 9 1	894 4 5	.....	.....	40,228 8 11
Pay of Servants recovered ...	.....	.....	.....	.....	35 0 0	8,292 2 8	5,670 6 9	94 13 0	1,027 0 8	.....	.....	15,119 7 1
Proceeds of derelict articles ...	0 8 0	147 4 11	528 11 9	38 14 1	830 15 6	20 7 7	30 10 6	98 14 6	2 4 11	17 7 2	18 2 3	1,734 5 2
Witness Bhâta received from Courts	.....	.....	1 10 6	2 13 3	4 13 0	17 2 0	35 9 4	16 2 0	31 2 4	3 10 0	.....	112 14 5
Cost price at Re. 0-1-3 per Indian Maund	.....	.....	1,16,641 10 3	.....	.....	.....	.....	.....	937 8 0	.....	.....	1,17,579 2 3
Transport Charges	.....	.....	1,41,834 5 10	.....	.....	.....	.....	.....	.....	.....	.....	1,41,834 5 10
Proceeds of Trees...	.....	.....	.....	.....	7 8 0	.....	.....	.....	.....	.....	28 6 3	35 14 3
Proceeds of Waste-paper ...	3 9 0	.....	.....	.....	2 8 0	8 14 0	17 14 0	2 8 0	18 4 0	.....	.....	53 9 0
Proceeds of Forms & old records	.....	92 0 5	2 1 3	.....	.....	.....	27 8 0	.....	.....	.....	.....	121 9 8
Sale-proceeds of Postage Stamps, &c.	.....	0 1 6	.....	0 1 0	.....	.....	.....	.....	.....	.....	.....	0 2 6
Sundrai Bandar Receipts ...	.....	.....	.....	314 10 10	.....	.....	.....	.....	.....	.....	.....	314 10 10
Contributions from Port Fund towards the cost of Coast-Guard Establishment	10,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,000 0 0
Recovery of Clothing Charges ...	.....	3,340 4 3	592 12 11	324 13 6	288 1 0	1,400 0 3	1,061 6 9	376 9 10	439 1 1	334 9 2	.....	8,157 10 9*
Ground and House Rent	.....	15 0 0	368 8 0	12 0 0	.....	.....	.....	.....	.....	.....	.....	395 8 0
Proceeds of rafters recovered from Agrias	.....	.....	135 2 3	.....	.....	.....	.....	.....	.....	.....	.....	135 2 3
Fees for auditing Port Fund Accounts	211 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	211 0 0
Miscellaneous	60 6 3	.....	.....	.....	.....	0 0 1	.....	.....	.....	.....	62 13 0	123 3 4
Total Salt ...	27,432 0 4	4,043 7 6	40,33,686 4 6	8,11,855 13 9	14,02,954 7 2	52,11,525 15 0	44,25,704 0 8	10,39,631 4 10	1,70,876 5 2	3,92,488 9 7	5,20,689 6 2	1,80,40,887 10 8
Miscellaneous.												
Proceeds of Waste-paper ...	37 8 0	0 6 0	0 9 0	18 14 9	.....	.....	.....	.....	.....	.....	.....	57 5 9
Stationery and Printing.												
Proceeds of Forms	.....	.....	.....	314 14 10	.....	154 2 1	53 0 0	18 4 0	16 2 8	44 4 1	8 13 3	609 8 11
Total ...	37 8 0	0 6 0	0 9 0	333 13 7	.....	154 2 1	53 0 0	18 4 0	16 2 8	44 4 1	8 13 3	666 11 8
LOCAL FUND REVENUE.												
Northern Port Fund												
Port Dues...	.....	.....	.....	21,947 7 0	.....	4,386 9 9	.....	.....	.....	.....	.....	26,334 0 9
Proceeds of goods washed ashore.	.....	.....	.....	84 8 0	.....	4 0 0	.....	.....	.....	.....	.....	88 8 0
Do. useless articles... ...	.....	.....	.....	237 7 0	.....	.....	.....	.....	.....	.....	.....	237 7 0
Advances	.....	.....	1 8 5	372 6 9	.....	.....	.....	.....	.....	.....	.....	373 15 2
Miscellaneous	961 10 5	.....	.....	0 8 3	.....	.....	.....	.....	.....	.....	.....	962 2 8
Sundrai Bandar Receipts ...	.....	.....	.....	140 0 0	.....	.....	.....	.....	.....	.....	.....	140 0 0
Total ...	961 10 5	.....	1 8 5	22,782 5 0	.....	4,390 9 9	.....	.....	.....	.....	.....	28,136 1 7

* This sum Rs. 8,157 10 9 has been deducted by the Accountant General from the sum of Rs. 15,795-9-7 debited to Salt.

Heads of Receipts and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Ka'nara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range and Daman.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágirí Range.	Kánara Range.	Goa Range.	
Southern Port Fund.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Port Dues	1,218 1 0	.....	.....	.....	.....	9,577 11 3	8,659 15 0	3,058 4 3	13,688 2 6	5,052 8 6	.....	41,256 10 6
Proceeds of goods washed ashore .	.....	.....	.....	.. ...	.....	381 10 2	133 7 9	71 14 1	1,068 15 3	308 12 1	.....	1,964 11 4
Miscellaneous	2,763 13 11	.....	... ..	.....	.....	154 4 6	15 0 0	3 7 0	15 10 3	.....	.....	2,952 3 8
Proceeds of useless articles ...	28 0 0	.....	.....	.....	.....	.....	4 8 6	.....	.....	6 1 3	.....	38 9 9
Advances	800 0 0	.....	.....	2 0 0	.....	100 0 0	.....	.....	207 10 2	25 5 11	.....	1,133 0 1
Total, Southern Port Fund ...	4,809 14 11	.....	.....	2 0 0	.....	10,213 9 11	8,812 15 3	3,133 9 4	14,980 6 2	5,392 11 9	.....	47,345 3 4
Total, Local Fund Revenue ...	5,771 9 4	.....	1 8 5	22,784 5 0	.....	14,604 3 8	8,812 15 3	3,133 9 4	14,980 6 2	5,392 11 9	.....	75,481 4 11
Ferry Tolls...	.....	.....	.....	46 14 6	.....	.....	.....	.....	.....	.....	.....	46 14 6
Horse Fund	.. ...	6,042 7 7	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,042 7 7
Tankária Dharm Talávy Fund ..	.....	.....	.....	47 8 0	.....	.....	.....	.....	.....	.....	.....	47 8 0
Total Receipts ...	33,241 1 8	10,086 5 1	40,33,688 5 11	8,48,286 6 9	14,02,954 7 2	52,34,312 11 7	60,83,328 2 4	10,43,158 1 3	1,89,572 8 0	3,98,878 9 4	5,20,698 3 5	1,97,98,204 14 6
Expenditure.												
Refunds and Drawbacks—Excise on Spirits and Drugs	.....	.....	.....	.....	.. ...	.....	12,828 7 9	.....	.....	.....	.....	12,828 7 9
Customs	.....	.....	.....	13 2 0	.....	.....	.....	.....	.....	.....	.....	13 2 0
Salt	75,411 1 0	.....	1 10 0	866 2 2	.....	380 0 0	.....	.....	.....	.....	.....	76,658 13 2
Total ...	75,411 1 0	.....	1 10 0	879 4 2	.....	380 0 0	12,828 7 9	.....	.....	.....	.....	89,500 6 11
Excise on Spirits and Drugs.												
Salary of Establishment... ...	.....	.....	.....	.....	.....	1,548 15 10	12,654 7 10	.....	.....	.....	.....	14,203 7 8
Service Stamps	.....	.....	.....	.....	.....	10 0 0	55 0 0	.....	.....	.....	.....	65 0 0
Clothing to Peons	.....	.....	.....	.....	.....	96 9 0	53 10 0	.....	.....	.....	.....	150 3 0
Boat Stores and Repairs... ...	.....	.....	.....	.....	.....	.....	26 12 9	.....	.....	.....	.....	26 12 9
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	.....	192 12 0	.....	.....	.....	.....	192 12 0
Travelling Allowance to Establishment	.....	.....	.....	.....	... ..	6 12 3	76 10 0	.....	.....	.....	.....	83 6 3
Fixed Contingencies	.....	.....	.....	.....	.....	.....	120 0 0	.....	.....	.....	.....	120 0 0
Total ...	.....	.....	.....	.....	.....	1,662 5 1	13,179 4 7	.....	.....	.....	.....	14,841 9 8
Sea Customs.												
Salary of Officers	.....	.....	.....	7,832 4 2	8,186 4 3	5,713 5 4	.....	.....	3,921 5 4	8,346 12 5	.....	33,999 15 6
Travelling Allowance to Officers.	.....	.....	.....	1,088 11 4	1,295 13 0	1,263 5 4	.....	.....	1,200 0 0	1,270 5 10	.....	6,118 3 6
Tentage Allowance to do. ...	.....	.....	.....	234 10 11	349 5 8	143 2 1	.....	.....	133 5 0	261 8 10	.....	1,122 0 6
Salary of Establishment... ...	.....	.....	....	31,605 1 2	4,629 2 0	2,553 6 3	.....	1,079 6 2	2,917 10 11	21,856 9 10	.....	64,641 4 4
Travelling Allowance to Establishment	.....	.....	.....	2,044 11 3	1,227 7 0	562 15 8	.....	32 10 0	557 5 2	931 4 2	.....	5,356 5 3
Official Postage	.....	.....	.....	640 13 6	533 10 0	841 2 6	186 3 0	95 2 0	661 8 0	325 11 0	.....	3,284 2 0
Service Telegrams	.....	.....	.....	.....	2 15 0	4 11 0	.....	.....	1 11 0	4 1 0	.....	13 6 0
Fixed Contingencies	.....	.....	.....	1,043 6 0	240 0 0	120 0 0	.....	60 0 0	120 0 0	444 0 0	.....	2,027 6 0
Purchase and Repairs of Furniture	.....	.....	.....	6 10 0	93 10 8	138 13 0	19 6 0	.....	39 0 0	.....	.....	297 7 8
Boat Stores and Repairs	.....	.....	.....	1,730 11 10	1,501 6 4	105 15 3	17 8 0	.....	171 11 3	8 1 6	.....	3,535 6 2
Carriage of Records	.....	.....	.....	150 0 0	.....	135 0 0	.....	.....	106 14 6	113 12 0	.....	505 10 6
Boat-hire	.....	.....	.....	0 10 10	.....	.....	.....	.....	.....	.....	.....	0 10 10
Water-supply	.....	.....	.....	142 8 0	.....	.....	.....	.....	.....	.....	.....	142 8 0
Petty Construction and Repairs .	.....	.....	.....	187 5 1	.....	417 6 9	19 10 0	328 11 9	47 12 2	193 6 0	.....	1,194 3 9
Weather-fences	.....	.....	.....	.....	.....	136 4 5	69 5 0	54 8 9	102 10 2	88 9 1	.....	451 5 5

Boat Contingencies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clothing for Peons	.....	.....	.....	188 4 11	9 3 9	12 0 0	.....	.....	.....	.....	.....	... ...
Rewards	.....	.....	.....	1,060 12 0	.....	.....	7 0 0	.....	8 0 0	14 1 0	.....	231 9 8
Grain Compensation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,067 12 0
Purchase of Boats...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pay to sick Peons in Hospital ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bhâta to Witnesses	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gádis and Takyás...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rents, Rates and Taxes	.....	.....	.....	.....	38 8 0	111 15 3	.....	.....	127 3 9	20 0 0	.....	297 11 0
Miscellaneous	.....	.....	.....	360 0 0	.....	181 4 0	13 0 0	.....	398 0 0	9 0 0	.....	961 4 0
	.....	.....	.....	.....	1 0 0	.....	.....	.....	.....	.....	.....	1 0 0
Total ...	.....	.....	.....	48,316 9 0	18,108 5 8	12,440 10 10	332 0 0	1,650 6 8	10,514 1 3	33,887 2 8	.....	1,25,249 4 1
SALT—IMPERIAL.												
Administration of Salt Revenue in Portuguese India.												
Salary of Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,000 0 0	12,000 0 0
Travelling Allowance to Officers.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,600 0 0	1,600 0 0
Tentage to Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salary of Establishment... ...	.....	.....	.....	2,031 14 8	.....	.....	.....	.....	.....	.....	74,016 12 6	76,048 11 2
Travelling Allowance to Officers.	.....	.....	.....	54 5 9	.....	.....	.....	.....	.....	.....	2,499 12 1	2,554 1 10
Fixed Contingencies	.....	.....	.....	40 0 0	.....	.....	.....	.....	.....	.....	700 11 5	740 11 5
Office Rent, Rates and Taxes ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	580 14 1	580 14 1
Official Postage	.....	.....	.....	25 0 0	.....	.....	.....	.....	.....	.....	59 12 6	84 12 6
Service Telegrams	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	39 1 0	39 1 0
Salt Purchase and Freight ...	.....	.....	.....	1,863 12 7	.....	.....	.....	.....	.....	.....	9,067 7 8	10,931 4 3
Purchase and Storage of Barágara Salt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	428 4 7	428 4 7
Boat Stores and Repairs	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	984 2 3	984 2 3
Rewards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12 0 0	12 0 0
Conveyance of Treasure	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	24 15 0	24 15 0
Thatching of Salt-heaps	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	366 2 2	366 2 2
Carriage of Records	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11 10 8	11 10 8
Petty Construction and Repairs .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,883 7 11	1,891 0 11
Law Charges	.....	.....	.....	7 9 0	.....	.....	.....	.....	.....	.....	200 14 11	200 14 11
Carriage of Confiscated Salt ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Compensation to Salt Works Proprietors	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,03,966 12 6	1,03,966 12 6
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1 8 9	1 8 9
Total ...	.....	.....	.....	4,022 10 0	.....	.....	.....	.....	.....	.....	2,08,144 6 0	2,12,467 0 0
SALT—IMPERIAL.												
Presidency Proper.												
Salary of Officers...	32,371 3 2	9,250 0 0	9,833 2 1	.....	9,017 8 8	.....	5,294 0 3	.....	.....	.....	.....	65,765 14 2
Travelling Allowance to Officers.	2,163 2 5	1,820 4 0	9 8 0	.....	404 0 0	.....	1,166 1 10	.....	.....	.....	.....	5,563 0 3
Tentage to Officers	471 1 2	286 1 9	204 10 0	.....	.....	.....	179 5 8	.....	.....	.....	.....	1,141 2 7
Salary of Establishment... ...	13,996 3 2	1,55,061 5 10	42,354 12 4	32,651 0 1	47,436 13 6	1,33,489 8 3	1,09,846 11 5	36,198 1 9	48,702 13 11	10,905 3 10	.....	6,30,642 10 1
Travelling Allowance to Establishment...	2,561 0 0	7,531 8 3	886 3 6	1,564 7 3	2,373 1 3	3,036 8 9	2,571 4 2	346 12 6	879 12 9	221 2 6	.....	21,971 12 11
Horse Allowance	.....	4,054 2 10	294 5 8	.....	325 0 0	.....	.....	.....	.....	.....	.....	4,673 8 6
Official Postage	1,334 15 0	350 5 0	129 1 0	90 0 6	50 13 6	331 3 6	353 0 0	169 1 0	74 2 6	119 3 0	.....	3,001 13 0
Fixed Contingencies	1,282 5 5	1,500 0 0	669 4 0	197 6 0	432 0 0	1,707 15 5	1,335 7 6	508 0 0	800 0 0	250 0 0	.....	8,682 6 4
Service Telegrams	185 2 0	15 11 0	24 15 0	.....	.....	2 0 0	.....	.....	0 9 0	.....	.....	228 5 0
Purchase and Repairs of Furniture	20 8 0	283 0 0	40 0 0	.....	100 3 6	111 3 3	558 14 0	25 4 0	46 6 0	15 6 0	.....	1,200 12 9
Purchase of Whistles	.....	.....	.....	.....	1,009 11 0	.....	.....	.....	.....	.....	.....	1,009 11 0
Commission on Salt Tax Collection	.....	.....	10,229 3 7	.....	.....	.....	.....	.....	.....	.....	.....	10,229 3 7
Rewards	.....	425 10 6	500 0 0	983 14 0	21 0 0	260 8 0	154 0 0	151 0 0	172 8 0	140 8 0	.....	2,809 0 6
Petty Construction and Repairs.	.....	1,057 6 0	233 4 9	530 7 6	2,812 2 0	7,105 4 7	8,320 5 7	557 5 10	469 14 8	98 13 6	.....	21,185 0 5
Weather-fences	.....	425 11 1	96 0 0	.....	334 13 6	395 4 6	733 13 11	504 10 0	90 11 2	.....	.....	2,581 0 2
Compensation for Land	.....	4,338 0 4	237 4 2	.....	.....	.....	.....	.....	.....	.....	.....	4,575 4 6
Boat Allowance	.....	.....	.....	.....	225 0 0	3,505 3 6	1,645 1 6	751 4 1	2,620 3 4	.....	.....	8,746 12 5

Heads of Receipt and Expenditure	Presidency Division.	Northern Division.			Southern Division.					North Ka'nara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, and Daman.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Law Charges	.....	.....	.....	.....	3 4 6	.....	.....	.....	.....	.....	.....	3 4 6
Purchase of Books, Maps, &c.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carriage of Records	862 15 0	.....	.....	.....	345 15 0	.....	119 15 0	.....	.....	.....	.....	1,328 13 0
Bháta to Prisoners	.....	0 2 0	.....	.....	0 4 6	9 7 1	2 4 6	11 12 2	2 4 6	1 9 0	.....	27 11 9
Feed of detained Animals	.....	.....	.....	.....	.....	.....	61 8 0	.....	.....	.....	.....	61 8 0
Gádis and Takyás	.....	.....	.....	9 14 6	.....	163 1 3	.....	172 1 11	32 14 0	12 0 0	.....	389 15 8
Treaty provision of Salt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Parcel Charges	83 8 9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	83 8 9
Charges for destroying Salt	.....	.....	.....	30 14 6	.....	.....	.....	.....	.....	.....	.....	30 14 6
Medical Charges	11 7 0	.....	125 10 1	8 12 10	.....	.....	.....	.....	.....	.....	.....	145 13 11
Conveyance of Confiscated Salt	.....	1 4 0	.....	0 6 0	.....	.....	1 0 0	7 0 0	0 9 9	0 2 0	.....	10 5 9
Expenditure for getting information of Smugglers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water-supply Charges	.....	136 14 9	613 10 7	.....	.....	.....	226 10 1	34 10 8	.....	.....	.....	1,011 14 1
Boat Contingencies	.....	.....	.....	25 11 3	107 12 7	1 13 6	7 2 0	.....	.....	.....	.....	142 7 4
Charges in connection with Salt supplied to Fish-curing Yards.	.....	.....	.....	.....	.....	.....	.....	.....	470 13 10	.....	.....	470 13 10
Conveyance of Treasure	.....	4 6 0	32 7 6	16 6 6	.....	.....	13 8 0	.....	7 8 0	20 0 0	.....	94 4 0
Purchase of New Boats	130 0 0	.....	.....	.....	.....	180 0 0	.....	.....	.....	.....	.....	310 0 0
Boat Stores and Repairs	3,666 6 6	.....	.....	2,284 3 11	9,569 3 2	5 0 0	176 3 6	.....	0 5 0	.....	.....	15,701 6 1
Conveyance of Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Peons' Clothing	.....	8,247 11 6	770 11 0	491 7 1	9,192 1 0	.....	9 15 6	.....	83 11 6	.....	.....	(b) 18,795 9 7
Fees for taking copies of proceedings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Office Rent, Rates and Taxes	.....	71 9 10	125 9 7	.....	73 0 0	9 0 0	16 7 2	.....	4 0 0	.....	.....	299 10 7
House Tax	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cost of Compass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pay to sick Peons in Hospitals	.....	.....	21 7 2	6 1 6	.....	92 1 5	.....	.....	5 15 2	.....	.....	125 9 3
Advertisement Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ground-rent	.....	115 9 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	115 9 0
Gaum Kharach Allowance	.....	.....	540 0 0	.....	.....	.....	.....	.....	.....	.....	.....	540 0 0
Cost of Maps	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salt Purchase and Freight	.....	.....	3,27,148 14 2	.....	.....	.....	.....	.....	.....	.....	.....	3,27,148 14 2
Prizes for manufacturing best Salt	.....	.....	600 0 0	.....	.....	.....	.....	.....	.....	.....	.....	600 0 0
Ordnance Stores	.....	389 8 11	.....	.....	.....	.....	.....	.....	.....	.....	.....	389 8 11
Cost of Chaukis on the Frontier Lines	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	59,139 13 7	1,95,366 4 7	3,95,720 0 2	38,891 1 5	83,833 11 8	1,50,405 3 0	1,32,792 11 7	39,436 15 11	54,465 3 1	11,783 15 10	.....	11,61,835 1 10
Total, Salt	59,139 13 7	1,95,366 4 7	3,95,720 0 2	42,913 11 5	83,833 11 8	1,50,405 3 0	1,32,792 11 7	39,436 15 11	54,465 3 1	11,783 15 10	2,08,444 6 0	13,74,302 0 10
Allowances and Assignments.												
Haks	.....	.....	5,705 11 2	3,338 1 10	.....	321 13 8	2,384 4 5	735 14 0	1,526 12 3	.....	.....	14,012 9 4
MARINE FUND.												
Northern Port Fund.												
Collection and Management.												
Establishment	225 7 9	.....	.....	.....	.....	84 0 0	.....	.....	.....	.....	.....	309 7 9
Contingencies	75 0 0	.....	.....	.....	.....	12 0 0	.....	.....	.....	.....	.....	87 0 0
Removal of Waifs	.....	.....	.....	37 11 0	.....	0 7 5	.....	.....	.....	.....	.....	38 2 5
Contribution to Coast-Guard Establishment	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000 0 0
Pension and Gratuity	.....	.....	.....	131 14 6	.....	.....	.....	.....	.....	.....	.....	131 14 6

(b) *Vide* Remarks A.

Vessels and Boats.												
Establishment	.....	.....	.....	450 0 0	.....	.....	.....	.....	.....	.....	.....	450 0 0
Contingencies	.....	.....	.....	133 12 4	.....	.....	.....	.....	.....	.....	.....	133 12 4
Refund	.....	.....	.....	4 5 9	.....	.....	.....	.....	.....	.....	.....	4 5 9
Beacons and Light-houses.												
Establishment	.....	.....	.....	3,490 11 0	.....	.....	.....	.....	.....	.....	.....	3,490 11 0
Cost of original works and repairs executed by Public Works Department	.....	.....	7,026 8 0	8,446 0 0	.....	.....	.....	.....	.....	.....	.....	15,472 8 0
Contingencies	843 3 6	.....	.....	2,967 12 0	.....	.....	.....	.....	.....	.....	.....	3,810 15 6
Local Allowance	.....	.....	.....	245 2 8	.....	.....	.....	.....	.....	.....	.....	245 2 8
Purchase and maintenance of Buoys	.....	.....	.....	1 6 0	.....	.....	.....	.....	.....	.....	.....	1 6 0
Cost of original works and repairs executed departmentally.	.....	.....	.....	324 10 10	.....	.....	.....	.....	.....	.....	.....	324 10 10
Carriage of Waifs... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous	8 12 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8 12 0
Sundrai Bandar Establishment...	.....	.....	.....	174 10 10	.....	.....	.....	.....	.....	.....	.....	174 10 10
Total ...	6,152 7 3	.....	7,026 8 0	16,408 0 11	.....	96 7 5	.....	.....	.....	.....	.....	29,683 7 7
SOUTHERN PORT FUND.												
Collection and Management.												
Pay of Port Officer	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,400 0 0
Do. of Establishment	626 14 11	.....	.....	.....	.....	56 0 0	.....	184 14 3	.....	2,400 0 0	.....	2,400 0 0
Contribution to Coast-guard Establishment	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	429 0 0	.....	1,296 13 2
Contingencies	169 7 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000 0 0
Removal of Waifs	.....	.....	.....	.....	.....	.....	.....	59 13 0	71 5 7	105 0 0	.....	405 9 7
Local Allowance	.....	.....	.....	.....	.....	37 3 8	10 11 0	31 2 0	386 2 4	348 1 3	.....	813 4 3
Vessels and Boats.						.....	.....	.....	30 0 0	.....	.....	30 0 0
Establishment	.....	.....	.....	.....	.....	.....	.....	.....	1,092 9 11	1,596 0 0	.....	2,688 9 11
Contingencies	.....	.....	.....	.....	.....	.....	.....	.....	812 7 9	4,251 12 0	.....	5,064 3 9
Miscellaneous	10 10 11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10 10 11
Beacons and Light-houses.												
Establishment	300 0 0	.....	.....	.....	.....	928 14 5	288 0 0	656 5 4	3,162 14 7	4,507 11 1	.....	9,843 13 5
Pension and Gratuities	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Purchase of Boats	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Purchase and maintenance of Buoys	188 8 0	.....	.....	.....	.....	.....	.....	101 0 0	381 9 10	285 15 2	.....	957 1 0
Contingencies	266 12 0	.....	.....	.....	.....	447 2 9	161 11 11	183 1 9	1,357 11 5	3,664 0 8	.....	6,080 8 6
Refunds	.....	.....	.....	.....	.....	3 3 0	.....	.....	222 0 0	.....	.....	225 3 0
Cost of original works and repairs executed by Public Works Department ...	.....	.....	.....	.....	.....	1,848 0 0	.....	.....	10,416 0 0	1,469 13 9	.....	13,733 13 9
Do. do. departmentally ...	.....	.....	.....	.....	.....	540 11 0	80 0 0	9 10 0	63 0 0	.....	.....	693 5 0
Total ...	6,562 4 10	.....	.....	.....	.....	3,861 2 10	540 6 11	1,225 14 4	17,995 13 5	19,057 5 11	.....	49,243 0 3
Total Marine Fund ...	12,714 12 1	.....	7,026 8 0	16,408 0 11	.....	3,957 10 3	540 6 11	1,225 14 4	17,995 13 5	19,057 5 11	.....	78,926 7 10
Tankaria Dharm Talav Fund ...	.....	.....	.. ...	60 0 0	.....	.....	.....	.....	.....	.....	.....	60 0 0
Horse Fund ..	.....	1,323 1 4	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,323 1 4
Total Expenditure ..	1,47,265 10 8	1,96,689 5 11	4,08,453 13 4	1,11,915 11 4	1,01,942 1 4	1,69,167 10 10	1,62,057 3 3	43,049 2 11	84,501 14 0	64,728 8 5	2,08,444 6 0	16,98,215 8 0

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. V, showing the Produce and Sales of Salt

Divisions.	Tálukas.	Number of Sázas.	Number of Salt Works.	Balance at the commencement of the year.	Produce			Total of Balance and Produce.
					Estimated contents of heaps.	Excess over estimate of lots disposed of	Total according to revised Estimates.	
				M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
	Ahmedabad Collectorate.							
Northern Division.	Khárághoda...	2	2	11,36,932 18 0	21,41,321 1 0	.....	21,41,321 1 0	32,78,253 19 0
	Ahmedabad...	...	...	56,493 0 0	1,20,037 0 0	145 0 0	1,20,182 0 0	1,76,675 0 0
	Total ...	2	2	11,93,425 18 0	22,61,358 1 0	145 0 0	22,61,503 1 0	34,54,928 19 0
	Surat Collectorate.							
	Bulsar	1	1	1,11,333 0 0	*3,84,843 0 0	26,700 0 0	4,11,543 0 0	5,22,876 0 0
	Thána Collectorate.							
Southern Division.	Umbargaon	1	1	5,173 0 0	10,900 0 0	479 0 0	11,379 0 0	16,552 0 0
	Bassein	6	24	[32,822 30 0	10,70,873 21 40	36,467 20 0	11,07,341 1 40	11,40,163 31 40
	Ghodbandar...	7	43	91,400 10 0	9,30,405 10 0	32,194 25 0	9,62,599 35 0	10,54,000 5 0
	Trombay	4	19	10,137 0 0	6,71,682 30 0	19,651 10 0	6,91,334 0 0	7,01,471 0 0
	Island of Bombay.							
	Mátunga	6	23	17,110 20 0	6,73,745 10 0	16,923 20 0	6,90,668 30 0	7,07,779 10 0
	Kolába Collectorate.							
	Uran	10	86	88,544 9 0	19,67,967 0 0	32,669 30 0	20,00,636 30 0	20,89,180 39 0
	Panvel	6	19	29,639 8 0	5,64,799 29 0	8,975 0 0	5,73,774 29 0	6,03,413 37 0
	Karanja	4	25	23,287 20 0	6,85,182 38 0	13,836 6 0	6,99,019 4 0	7,22,306 24 0
	Sankse	5	32	40,960 27 7	6,20,284 34 0	48,263 23 0	6,68,548 17 0	7,09,509 4 7
	Ratnágiri Collectorate.							
	Shiroda	1	24	9,686 0 0	73,177 4 0	707 0 0	73,884 4 0	83,570 4 0
	Kánara Collectorate.							
	Ankola	1	136	79,384 6 40	1,95,902 20 0	1,229 8 0	1,97,131 28 0	2,76,515 34 40
	Total ...	51	132	4,28,145 10 47	74,64,920 36 40	2,11,396 22 0	76,76,317 18 40	81,04,462 29 7
	Portuguese India.							
	Daman	...	...	825 37 0	†17,412 0 0	.....	17,412 0 0	18,237 37 0
	Goa	...	...	1,10,555 26 0	76,146 9 0	3,551 10 0	79,697 19 0	1,90,253 5 0
	Bardez	...	...	15,771 35 0	1,71,560 33 0	1,240 36 0	1,72,801 29 0	1,88,573 24 0
	Salçette	...	...	40,495 23 40	66,330 14 0	1,010 24 40	67,340 38 40	1,07,836 22 0
	Total ...	...	...	1,67,649 1 40	3,31,449 16 0	5,802 30 40	3,37,252 6 40	5,04,901 8 0
	Grand Total ...	...	...	19,00,552 30 7	1,04,42,571 13 40	2,44,044 12 40	1,06,86,615 26 0	1,25,87,168 16 7

manufactured in the Bombay Presidency for the year ending 1888-89.

Sales.				Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss, and Wastage.	Balance in hand at the close of the year.	Remarks.
On payment of Full Duty.	On payment of Nominal Duty.	Free of Duty.	Total.					
M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t	M. s. t.	
13,82,240 0 0	.....	1,031 20 0	13,83,271 20 0	34,12,880 0 0	88,298 20 0	14,71,570 0 0	18,06,683 19 0	
1,27,861 0 0	.....	.....	1,27,861 0 0	3,19,652 8 0	1,155 0 0	1,29,016 0 0	47,659 0 0	
15,10,101 0 0	.....	1,031 20 0	15,11,132 20 0	37,32,532 8 0	89,453 20 0	16,00,586 0 0	18,54,342 19 0	
3,17,064 0 0	.....	.....	3,17,064 0 0	7,92,660 0 0	14,422 0 0	3,31,486 0 0	1,91,390 0 0	*Transferred to Daman mds. 16,512
8,656 11 0	.....	.....	8,656 11 0	21,640 11 0	1,118 29 0	9,775 0 0	6,777 0 0	
8,39,109 20 0	.....	.....	8,39,109 20 0	20,63,880 0 0	1,27,271 21 40	9,66,381 1 40	1,73,782 30 0	
7,33,710 30 0	.....	261 10 0	7,33,972 0 0	18,09,290 10 0	1,10,439 10 0	8,44,411 10 0	2,09,588 35 0	
6,03,979 0 0	.....	443 21 0	6,04,422 21 0	12,56,362 2 0	43,297 5 0	6,47,719 26 0	53,751 14 0	
5,53,326 30 0	39,312 0 0	.....	5,92,638 30 0	13,65,532 2 0	36,300 0 0	6,28,938 30 0	78,840 20 0	
14,71,339 0 0	76,664 0 0	8,265 0 0	15,56,268 0 0	31,23,638 15 0	1,41,919 29 0	16,98,187 29 0	3,90,993 10 0	
4,55,832 16 0	.....	500 0 0	4,56,332 16 0	9,48,829 8 0	61,383 10 0	5,17,715 26 0	85,698 11 0	
1,54,271 10 0	3,73,671 0 0	3,167 24 0	5,31,109 34 0	3,32,665 13 9	49,477 30 0	5,80,587 24 0	1,41,719 0 0	
4,77,254 33 0	90,668 0 0	.....	5,67,922 33 0	10,24,454 4 0	37,795 6 7	6,05,717 39 7	1,03,791 5 0	
63,958 0 0	.....	.....	63,958 0 0	1,59,895 0 0	7,903 4 0	71,861 4 0	11,709 0 0	
1,56,830 23 40	.....	.....	1,56,830 23 40	3,92,076 7 6	17,198 13 0	1,74,028 36 40	1,02,486 38 0	
55,18,268 13 40	5,80,315 0 0	12,637 15 0	61,11,220 28 40	1,24,98,265 9 3	6,34,103 37 47	67,45,324 26 7	13,59,138 3 0	
.....	.....	14,424 22 0	14,424 22 0	.....	12 0 0	14,436 22 0	3,801 15 0	†Received from Bulsár in 1887-88 .. Mds. 900 Do. do. in 1888-89 .. 16,512 Total .. 17,412
25,229 27 0	.....	1,09,749 20 0	1,34,979 7 0	63,456 3 0	14,543 38 0	1,49,523 5 0	40,730 0 0	
1,40,020 21 0	.....	7,896 20 0	1,47,917 1 0	3,50,051 5 0	7,837 5 40	1,55,754 6 40	32,819 17 40	
21,812 4 0	.....	49,569 35 0	71,381 39 0	55,130 4 0	7,382 28 0	78,764 27 0	29,071 35 0	
1,87,062 12 0	.....	1,81,640 17 0	3,68,702 29 0	4,68,637 12 0	29,775 31 40	3,98,478 20 40	1,06,422 27 40	
75,32,495 25 40	5,80,315 0 0	1,95,309 12 0	83,08,119 37 40	1,74,92,095 13 3	7,67,755 9 7	90,75,875 6 47	35,11,293 9 40	

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. VI, showing the Quantities of Salt sold at the various Sázas in the Konkan and

Tálukas and Sázas.		At 3 pies.		At 9 pies.		At 10 pies.		At 1 anna.		At 1 anna 1 pie.	
		Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
		Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Umbergaon	Maroli	...	...	...	...	...	...	...	...	...	...
Basein	Umela	...	...	...	...	...	...	...	...	...	...
	1st Juchandra ...	...	...	...	...	...	...	...	...	...	...
	2nd do. ...	...	...	...	...	...	...	...	...	...	...
	Panju	...	...	...	...	...	...	...	...	...	...
	Gokhivera	...	...	...	...	...	...	...	...	...	...
Ghodbandar... ...	Bháyndar	...	...	...	...	...	...	360 0 0	22 8 0	...	...
	Murdha, A. ...	...	...	...	...	...	...	...	...	...	...
	Murdha, B. ...	...	...	...	...	690 0 0	34 8 0	3,732 0 0	233 4 0	...	...
	Morwa	...	...	...	...	...	...	520 0 0	32 8 0	...	...
	Dongri	...	...	...	...	...	...	875 0 0	54 11 0	...	...
	Malavni	...	...	...	...	...	...	...	...	...	...
	Goregaon	...	...	...	...	...	...	...	...	...	...
Trombay	Trombay	...	...	...	...	...	...	4,000 0 0	250 0 0	...	...
	Dewanar	...	...	...	...	...	...	...	...	...	...
	Mahul	...	...	...	...	...	...	...	...	...	...
	Ghatkoper ...	...	...	...	...	...	...	...	...	...	...
Matunga	Wadála	...	...	...	...	...	...	...	...	81 0 0	5 7 9
	Dadkhudai ...	...	...	...	...	...	...	...	...	200 0 0	13 8 8
	Sulemansha ...	...	...	...	...	...	...	...	...	...	...
	Rowli	...	...	...	...	...	...	...	...	...	...
	Salámati	...	...	...	...	...	...	...	...	996 0 0	67 7 0
	Kewni	...	...	...	...	...	...	...	...	...	...
Uran	Satatone	...	...	...	...	...	...	7,477 0 0	467 5 0	760 0 0	51 7 4
	Dongarkhár ...	...	...	...	...	...	...	725 0 0	45 5 0	...	...
	Dabji	...	...	...	...	...	...	2,140 0 0	133 12 0	790 0 0	53 7 10
	Musghát	...	...	...	...	...	...	6,935 0 0	433 7 0	1,229 0 0	83 8 5
	Chiwri	...	...	...	...	...	...	7,168 10 0	448 0 3	...	...
	Kántekhár ...	...	...	...	...	...	...	1,950 0 0	121 14 0	...	...
	Gamti	...	...	...	...	...	...	3,200 0 0	200 0 0	2,173 0 0	147 2 1
	Zagdi	...	...	...	...	...	...	4,880 0 0	305 0 0	4,321 0 0	292 9 1
	Shewa	...	...	...	...	...	...	37,108 0 0	2,319 4 0	2,970 0 0	201 1 6
	Ramshankar ...	...	...	...	...	...	...	7,410 0 0	463 2 0	3,138 30 0	212 8 3
Karanja	Bhendkal	...	...	...	...	...	...	...	...	...	...
	Sonmogra	...	...	...	...	...	...	...	...	...	...
	Ovlibhendi ...	...	...	...	...	...	...	...	...	...	...
	Chirner	...	...	...	...	...	...	...	...	...	...
Panvel	Panvel	...	...	...	...	...	...	...	...	...	...
	Waghivli	...	...	...	...	...	...	3,250 0 0	203 2 0	...	...
	Belápur	...	...	...	...	...	...	6,480 0 0	405 0 0	...	...
	Karawe	...	...	...	...	...	...	5,868 0 0	366 12 0	...	...
	Nerul	...	...	...	...	...	...	9,000 0 0	562 8 0	...	...
	Sarsole	...	...	...	...	...	...	14,392 0 0	899 8 0	...	...
Pen	Umerda	...	...	...	...	...	...	3,278 0 0	204 14 0	...	...
	Sambri	...	...	...	...	...	...	3,285 0 0	205 5 0	...	...
	Shilotar	...	...	...	...	...	...	7,199 0 0	449 15 0	...	...
	Sonagar	185 16 0	2 14 4	47 9 0	2 3 5	...	...	17,215 23 0	1,075 15 7	...	...
	Chikhli	...	...	...	...	...	...	10,896 12 0	681 0 4	...	...
Shiroda	Shiroda	...	...	...	...	...	...	...	...	...	...
Ankola	Nagarbail	...	...	...	...	...	...	...	...	...	...
Goa	Goa	...	...	...	...	...	...	...	...	...	...
Bardez	Bardez	...	...	...	...	...	...	...	...	...	...
Salçette	Salcette	...	...	...	...	...	...	...	...	...	...
	Total ...	185 16 0	2 14 4	47 9 0	2 3 5	690 0 0	34 8 0	1,69,344 5 0	10,584 0 2	16,658 30 0	1,127 14 11

At 1 anna 2 pies.		At 1 anna 4 pies.		At 1 anna 5 pies.		At 1 anna 6 pies.		At 1 anna 7 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds s. t	Rs. a. p.	Mds. s. t.	Rs. a. p
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
160 0 0	12 0 0	...	...	...	...	...	...	600 0 0	60 0 0
707 20 0	53 1 0	...	...	...	...	...	...	...	...
...	...	...	...	3,400 0 0	297 8 0	...	...	1,120 0 0	112 0 0
...	...	...	...	...	...	...	...	1,213 0 0	121 4 10
...	...	...	...	...	...	...	...	805 20 0	80 8 10
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	2,815 20 0	234 10 9	...	...	...	...	5,424 30 0	536 13 2
...	...	580 0 0	48 5 4	...	...	...	...	2,723 10 0	269 7 10
...	...	1,030 0 0	85 13 4	...	...	...	...	9,124 0 0	902 14 4
...	...	11,462 0 0	955 2 8	...	...	...	...	10,717 20 0	1,060 9 5
...	...	...	...	...	...	...	...	1,190 0 0	117 12 2
...	...	504 0 0	42 0 0	...	...	...	...	...	...
...	...	17,696 0 0	1,474 10 8	...	...	...	...	4,348 0 0	430 4 4
...	...	6,269 0 0	522 6 8	...	...	...	...	20,980 0 0	2,076 2 4
...	...	4,767 0 0	397 4 0	...	...	...	...	2,310 0 0	228 9 6
...	...	6,163 0 0	513 9 4	864 0 0	76 8 0	...	...	10,575 0 0	1,046 7 9
...	...	23,677 0 0	1,973 1 4	3,464 0 0	306 11 4	...	...	11,500 0 0	1,138 0 4
...	...	6,817 0 0	568 1 4	...	...	...	...	2,743 0 0	271 7 1
...	...	9,275 0 0	772 14 8	...	...	...	...	2,760 0 0	273 2 0
...	...	9,944 0 0	828 10 8	...	..	...	...	11,816 0 0	1,169 4 8
...	...	40,730 0 0	3,394 2 8	865 0 0	76 9 5	...	..	27,617 0 0	2,732 14 11
...	...	9,238 0 0	769 13 4	1,245 0 0	110 3 9	...	...	3,076 0 0	304 6 4
...	...	...	...	...	...	660 0 0	61 14 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	..	...	...	...	504 0 0	47 4 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	688 11 0	64 8 5	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
867 20 0	65 1 0	150,967 20 0	12,580 10 0	9,838 0 0	867 8 6	1,852 11 0	173 10 5	1,30,643 0 0	12,932 1 10

At 1 anna 9 pies.		At 1 anna 10 pies.		At 2 annas.		At 2 annas 2 pies.		At 2 annas 3 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Ms. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	320 0 0	40 0 0	...	...	...	...
...	...	...	...	882 20 0	110 5 0	360 0 0	48 12 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	1,300 0 0	162 8 0	6,929 0 0	952 11 10	...	...
...	...	...	...	2,048 0 0	256 0 0	7,893 30 0	1,085 6 3	...	...
...	...	240 0 0	27 0 0	3,121 0 0	390 2 0	11,239 0 0	1,545 5 10	...	...
...	...	2,329 20 0	262 1 1	4,538 30 0	567 5 6	15,383 10 0	2,115 3 2	...	...
...	...	240 0 0	27 0 0	7,802 0 0	975 4 0	15,355 30 0	2,111 6 8	...	...
...	...	...	...	14 0 0	1 12 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	24,136 0 0	3,017 0 0	...	...	...	...
...	...	...	...	27,152 0 0	3,394 0 0	...	...	...	...
...	...	...	...	7,784 0 0	973 0 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
280 0 0	30 10 0	...	...	...	...	...	...	27,093 30 0	3,810 0 11
...	...	...	...	9 0 0	1 2 0	...	...	9,741 20 0	1,369 14 5
156 0 0	17 1 0	...	...	...	...	...	...	27,273 0 0	3,835 4 3
...	...	...	...	...	...	...	...	4,900 0 0	689 1 0
...	...	...	...	...	...	...	...	6,474 0 0	910 6 6
...	...	...	...	...	...	...	...	40 0 0	5 10 0
1,675 0 0	183 3 3	...	...	12,444 0 0	1,555 8 0	...	...	450 0 0	63 4 6
1,905 0 0	208 5 9	...	...	15,719 0 0	1,964 14 0	...	...	1,389 0 0	195 5 3
...	...	...	...	10,307 0 0	1,288 6 0	...	...	...	...
3,614 0 0	395 4 6	...	...	4,704 0 0	588 0 0	...	...	1,224 0 0	172 2 0
7,898 0 0	863 13 6	...	...	13,590 0 0	1,698 12 0	...	...	800 0 0	112 8 0
1,530 0 0	167 5 6	...	...	5,165 0 0	645 10 0	...	...	...	...
1,465 0 0	160 3 9	...	...	18,328 0 0	2,291 0 0	...	...	936 0 0	131 10 0
7,440 0 0	813 12 0	...	...	13,339 0 0	1,667 6 0	...	...	...	...
2,304 0 0	252 0 0	...	...	22,523 0 0	2,815 6 0	...	...	...	...
777 0 0	84 15 9	...	...	7,470 0 0	933 12 0	...	...	...	...
...	...	...	...	4,564 0 0	570 8 0	...	...	...	...
...	...	...	...	11,492 0 0	1,436 8 0	...	...	...	...
...	...	...	...	2,808 0 0	351 0 0	...	...	...	...
...	...	...	...	1,948 0 0	243 8 0	...	...	...	...
...	...	...	...	919 0 0	114 14 0	...	...	10 0 0	1 6 6
...	...	...	...	1,516 0 0	189 8 0	...	...	...	...
...	...	...	...	2,060 0 0	257 8 0	...	...	...	...
...	...	...	...	31 0 0	3 14 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	3 0 0	0 6 0	...	...	...	...
...	...	...	...	19,071 20 0	2,383 15 0	...	...	...	...
...	...	...	...	52,650 34 0	6,581 5 9	...	...	...	...
...	...	...	...	26,582 0 0	3,322 12 0	...	...	...	...
...	...	...	...	51,897 37 0	6,487 3 10	...	...	123 28 0	17 6 4
...	...	...	...	73,966 10 0	9,245 12 6	...	...	56 0 0	7 14 0
..	...	...	...	...	...	...	...	...	...
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29,044 0 0	3,176 11 0	2,809 20 0	316 1 1	4,52,205 31 0	56,525 11 7	57,160 30 0	7,858 13 9	80,510 38 0	11,321 13 8

At 2 annas 5 pies.		At 2 annas 6 pies.		At 2 annas 7 pies.		At 2 annas 8 pies.		At 2 annas 9 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
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240 0 0	36 4 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
34,244 30 0	5,136 11 5	...	...	4,175 0 0	678 7 0	...	...	...	...
64,702 0 0	9,705 4 10	...	...	2,205 20 0	358 6 4	...	...	...	..
29,685 0 0	4,452 12 0	...	...	2,972 30 0	483 1 2	...	...	...	..
80,020 10 0	12,003 0 7	...	...	14,876 0 0	2,417 5 7	...	...	...	..
61,536 10 0	9,230 7 0	...	...	6,969 10 0	1,132 8 1	...	...	...	..
...	...	...	...	...	...	...	...	...	...
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...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	360 0 0	58 2 0	8,950 10 0	1,491 11 4	...	...
314 0 0	47 6 10	...	...	260 0 0	41 15 8	4,501 0 0	750 2 8	...	...
2,424 0 0	366 2 0	...	...	38 0 0	6 2 2	4,660 0 0	776 10 8	...	...
337 0 0	50 14 5	...	...	...	...	12,138 20 0	2,023 1 4	...	...
...	...	...	...	440 0 0	71 0 8	2,180 0 0	363 5 4	...	...
...	...	...	...	...	...	120 0 0	20 0 0	...	...
...	...	1,580 0 0	246 14 0	...	...	10,500 0 0	1,750 0 0	...	...
..	...	13,348 0 0	2,085 10 0	...	...	17,205 0 0	2,867 8 0	...	...
...	...	2,610 0 0	407 13 0	...	...	2,808 0 0	468 0 0	...	...
...	...	10,226 0 0	1,597 13 0	...	...	4,014 0 0	669 0 0	...	...
648 0 0	97 14 0	14,073 0 0	2,198 14 6	...	...	12,469 0 0	2,078 2 8	...	...
...	...	4,752 0 0	742 8 0	...	...	..	...	...	...
...	...	8,604 0 0	1,344 6 0	...	...	...	...	...	...
..	...	16,802 20 0	2,625 6 3	1,080 0 0	174 6 0	16,190 20 0	2,698 6 8	...	...
..	...	39,267 0 0	6,135 7 6	...	...	4,248 0 0	708 0 0	...	...
...	...	5,120 0 0	800 0 0	...	...	12,980 0 0	2,163 5 4	...	...
...	...	25,374 0 0	3,964 11 0	...	...	56,418 0 0	9,403 0 0	4,560 0 0	783 12 0
...	...	24,359 0 0	3,884 3 6	...	...	63,008 0 0	10,501 5 4	...	...
...	...	1,10,950 0 0	17,335 15 0	...	...	51,970 0 0	8,661 10 8	178 0 0	30 9 6
...	...	9,936 0 0	1,552 8 0	...	...	22,646 0 0	3,774 5 4	...	...
...	...	339 0 0	52 15 6	...	...	...	...	...	...
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...	...	...	...	...	...	...	...	...	...
...	...	105 0 0	16 6 6	...	...	...	...	...	...
...	...	49 20 0	7 11 9	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	326 16 0	51 0 0	...	...	...	...	143 18 0	24 10 6
...	...	...	...	...	...	...	...	...	...
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...	...	...	...	...	...	...	...	...	...
2,74,151 10 0	41,126 13 1	2,88,321 16 0	45,050 3 6	33,376 20 0	5,421 6 8	307,006 10 0	51,167 11 4	4,881 18 0	859 0 0

At 2 annas 10 pies.		At 2 annas 11 pies.		At 3 annas.		At 3 annas 1 pie.		At 3 annas 2 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	8,656 11 0	1,623 0 10	...	...	...	...
...	...	...	...	11,202 10 0	2,100 6 9	...	...	...	...
...	...	...	...	77,521 10 0	14,535 3 9	...	...	...	...
...	...	...	...	62,303 30 0	11,681 15 3	...	...	...	...
...	...	...	...	65,600 0 0	12,300 0 0	...	...	...	...
2,014 0 0	356 10 4	...	...	320 0 0	60 0 0	...	...	...	...
6,234 0 0	1,090 15 2	...	...	54,778 30 0	10,271 0 3	...	...	7,547 20 0	1,509 8 0
5,566 0 0	974 0 10	...	...	60,901 0 0	11,418 15 0	4,122 0 0	798 10 2	862 20 0	172 8 0
2,133 0 0	373 4 5	...	...	12,168 20 0	2,281 9 6	...	...	13,754 0 0	2,750 12 10
11,380 0 0	1,991 8 0	...	...	35,711 10 0	6,695 13 9	...	...	9,235 30 0	1,847 2 5
6,360 0 0	1,113 0 0	...	...	19,839 0 0	3,719 13 0	...	...	4,551 0 0	910 3 2
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
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...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	380 0 0	69 4 4	...	...	293 10 0	56 8 2	...	...
...	...	500 0 0	91 2 4	...	...	914 20 0	176 3 9	...	...
...	...	140 0 0	25 8 4	...	...	18 0 0	3 7 6	...	...
...	...	140 0 0	25 8 4	...	...	...	...	...	...
...	...	...	...	...	...	264 0 0	50 14 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	680 0 0	123 15 4	796 0 0	149 4 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	2,736 0 0	513 0 0	288 0 0	55 8 0	...	...
...	...	800 0 0	145 13 4	2,020 0 0	378 12 0	433 0 0	83 7 1	...	...
...	...	1,600 0 0	291 10 8	3,096 0 0	580 8 0	...	...	...	...
...	...	...	...	...	...	396 0 0	76 5 0	...	...
...	...	...	...	1,152 0 0	216 0 0	298 0 0	56 7 5	...	...
...	...	...	...	4,834 0 0	906 6 0	...	...	...	...
...	...	...	...	2,089 0 0	391 11 0	...	...	...	...
...	...	750 0 0	136 11 6	2,064 0 0	387 0 0	800 0 0	154 2 8	...	...
33,040 0 0	5,850 13 4	...	...	22,411 10 0	4,202 1 9	...	...	...	...
12,564 0 0	2,224 14 0	...	...	19,631 24 0	3,680 14 10	...	...	...	...
4,896 0 0	867 0 0	...	...	11,427 0 0	2,142 9 0	...	...	...	...
...	...	...	...	29,463 0 0	5,524 5 0	...	...	...	...
...	...	...	...	18 0 0	3 6 0	...	...	...	...
...	...	...	...	432 0 0	81 0 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	434 0 0	81 6 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	15,739 20 0	2,951 2 6	...	...	...	...
...	...	...	...	18,826 12 0	3,529 14 11	...	...	...	...
...	...	...	...	17,635 20 0	3,306 10 6	...	...	...	...
...	...	...	...	14,124 8 0	2,648 4 3	...	...	...	...
...	...	...	...	26,426 25 0	4,954 15 10	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
34,187 0 0	14,842 2 1	4,990 0 0	909 10 2	604,357 35 0	1,13,317 1 8	7,821 30 0	1,511 9 9	35,950 30 0	7,190 2 5

At 3 annas 3 pies.		At 3 annas 4 pies.		At 3 annas 5 pies.		At 3 annas 6 pies.		At 3 annas 7 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	1,092 0 0	244 9 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1,937 20 0	433 14 9
...	...	...	...	80• 0 0	17 9 0	...	...	7,542 20 0	1,697 1 0
...	...	...	...	...	...	...	...	1,445 0 0	325 2 0
...	...	...	...	23,520 20 0	4,998 1 8	...	...	2,257 20 0	507 15 0
...	...	...	...	...	...	567 0 0	124 0 6	1,269 0 0	285 8 5
...	...	...	...	...	...	...	...	1,170 0 0	263 4 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	57,284 20 0	12,829 5 5
...	...	8 0 0	1 10 8	...	...	...	...	37,954 10 0	8,500 2 9
...	...	20 0 0	4 2 8	...	...	...	...	59,240 0 0	13,267 4 8
...	...	...	...	...	...	...	...	92,736 10 0	20,769 0 11
...	...	4 0 0	0 13 4	...	...	...	...	65,173 30 0	14,596 3 3
...	...	...	...	...	...	...	...	20,222 10 0	4,528 15 1
...	...	19,960 0 0	4,158 5 4	...	...	...	...	3,636 0 0	814 5 0
...	...	10,418 0 0	2,170 6 8	...	...	...	...	17,011 0 0	3,809 11 7
...	...	8,175 0 0	1,703 2 0	...	...	...	...	1,689 0 0	378 4 3
...	...	13,371 0 0	2,785 10 0	...	...	2,320 0 0	507 8 0	5,835 0 0	1,306 12 9
...	...	32,378 0 0	6,745 6 8	...	...	1,380 0 0	301 14 0	7,643 0 0	1,711 11 5
...	...	4,746 0 0	988 12 0	...	...	...	...	3,432 0 0	768 9 11
580 0 0	117 13 0	12,281 20 0	2,558 10 4	...	...	...	...	1,730 0 0	387 7 2
...	...	25,799 20 0	5,374 14 4	...	...	...	...	2,352 0 0	526 12 0
...	...	27,471 30 0	5,723 4 6	...	...	...	...	10,928 0 0	2,447 6 8
...	...	6,603 0 0	1,375 10 0	...	...	...	...	4,485 0 0	1,004 7 3
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	319 20 0	69 14 3	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
42 0 0	8 8 6	...	...	...	...	36 0 0	7 14 0	...	...
...	...	...	...	...	...	390 0 0	85 5 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	69 30 0	15 4 1	...	...
38 26 0	7 13 7	...	...	...	...	238 36 0	52 4 2	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
660 26 0	134 3 1	161,235 30 0	33,590 12 6	23,600 20 0	5,015 1 8	5,321 6 0	1,164 0 0	408,065 20 0	91,403 14 3

At 3 annas 8 pies.		At 3 annas 9 pies.		At 3 annas 10 pies.		At 3 annas 11 pies.		At 4 annas.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. t. s.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	84,719 10 0	21,179 13 0
...	...	...	...	...	...	...	...	137,796 20 0	34,449 2
...	...	...	...	...	...	...	...	141,854 0 0	35,463 8 0
...	...	...	...	...	...	...	...	43,713 0 0	10,928 4 0
...	...	...	...	...	...	...	...	758 0 0	189 8 0
...	...	...	...	1,426 0 0	338 10 10	...	...	3,473 30 0	868 7 0
...	...	...	...	...	...	...	...	1,766 0 0	441 8 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	405 0 0	96 3 0	...	...	...	...
...	...	...	...	...	...	...	...	324 0 0	81 0 0
...	...	...	...	...	...	...	...	21,501 0 0	5,375 4 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	80,387 0 0	20,096 12 0
...	...	...	...	...	...	...	...	60,777 20 0	15,194 6 0
...	...	...	...	...	...	...	...	40,850 31 0	10,212 11 1
...	...	...	...	...	...	...	...	5,344 0 0	1,336 0 0
...	...	7,526 30 0	1,764 1 4	...	...	...	...	10,408 10 0	2,602 1 0
...	...	6,940 0 0	1,626 9 0	...	...	...	...	5,743 10 0	1,435 13 0
...	...	1,818 0 0	426 1 6	...	...	...	...	14,011 10 0	3,502 13 0
...	...	11,466 0 0	2,687 5 6	...	...	...	...	16,338 20 0	4,084 10 0
...	...	3,512 30 0	823 4 10	...	...	...	...	7,741 10 0	1,935 5 0
...	...	225 0 0	52 11 9	...	...	...	...	861 20 0	215 6 0
...	...	900 0 0	210 15 0	...	...	...	...	27,543 0 0	6,885 12 0
...	...	1,080 0 0	253 2 0	...	...	...	...	54,275 0 0	13,568 12 0
...	...	...	...	...	...	...	...	24,964 10 0	6,241 1 0
288 0 0	66 0 0	252 0 0	59 1 0	...	...	...	...	35,668 0 0	8,917 0 0
...	...	865 0 0	202 11 9	...	...	288 0 0	70 8 0	77,074 20 0	19,268 10 0
...	...	...	...	...	...	...	...	23,643 0 0	5,910 12 0
...	...	720 0 0	168 12 0	...	...	...	...	36,642 0 0	9,160 8 0
360 0 0	82 8 0	...	...	...	...	...	...	39,309 20 0	9,827 6 0
...	...	...	...	...	...	...	...	72,775 0 0	18,193 12 0
...	...	1,012 0 0	237 3 0	...	...	...	...	22,941 10 0	5,735 5 0
...	...	...	...	...	...	...	...	2,812 0 0	703 0 0
...	...	...	...	...	...	...	...	758 0 0	18 8 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	2,736 0 0	684 0 0
...	...	...	...	...	...	...	...	11,169 20 0	2,792 6 0
...	...	...	...	...	...	...	...	37,034 20 0	9,258 10 0
...	...	...	...	...	...	...	...	89,708 30 0	22,427 3 0
...	...	...	...	...	...	...	...	80,904 0 0	20,226 0 0
...	...	...	...	...	...	...	...	85,979 26 0	21,494 14 7
...	...	...	...	...	...	...	...	79,387 0 0	19,846 12 0
...	...	175 24 0	41 2 6	...	...	...	...	6,684 0 0	1,671 0 0
...	...	45 16 0	10 10 3	...	...	...	...	19,578 15 0	4,894 9 6
...	...	...	...	...	...	...	...	57,702 20 0	14,425 10 0
...	...	213 20 0	50 0 8	...	...	...	...	59,572 19 0	14,893 1 11
...	...	...	...	...	...	...	...	55,949 32 0	13,987 7 3
...	...	...	...	...	...	...	...	97 0 0	24 4 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
648 0 0	148 8 0	36,752 0 0	8,613 12 1	1,831 0 0	434 13 10	288 0 0	70 8 0	1,683,277 33 0	4,20,319 7 4

At 4 annas 2 pies.		At 4 annas 3 pies.		At 4 annas 4 pies.		At 4 annas 5 pies.	
Maunds.	Amount.	Mauuds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	3,097 0 0	2,235 1 10
...	...	...	...	...	...	...	...
...	...	...	...	...	...	2,975 0 0	821 3 7
...	...	...	...	...	...	...	...
...	...	...	...	...	...	8,272 0 0	2,283 6 8
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
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...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	2,093 10 0	795 1 4	...	...	251 0 0	69 4 7
...	...	5,288 30 0	1,404 13 2	...	...	598 0 0	165 1 2
...	...	163 0 0	43 4 9	...	...	107 0 0	29 8 7
...	...	36 0 0	9 9 0	...	...	19 0 0	5 3 11
...	...	144 20 0	38 6 2	...	...	535 0 0	147 10 11
...	...	40 0 0	10 10 0	...	...	116 0 0	32 0 4
...	...	40 0 0	10 10 0	1,910 0 0	517 4 8	5,068 0 0	1,398 15 8
...	...	2,459 0 0	653 2 9	...	...	11,270 0 0	3,110 15 10
...	...	1,756 0 0	466 7 0	...	...	8,639 0 0	2,384 11 7
324 0 0	84 6 0	4,312 0 0	1,145 6 0	360 0 0	97 8 0	11,457 0 0	3,162 9 9
...	...	1,736 0 0	461 2 0	...	...	24,800 0 0	6,845 13 4
...	...	2,046 0 0	543 7 6	...	...	5,264 0 0	1,453 1 4
800 0 0	208 5 4	1,656 0 0	439 14 0	...	...	4,505 0 0	1,243 9 1
...	...	722 0 0	191 12 6	...	...	11,153 0 0	3,078 11 1
...	...	2,736 0 0	726 12 0	...	...	38,951 10 0	10,752 2 8
...	...	650 0 0	172 10 6	...	...	6,079 0 0	1,678 0 11
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	107 32 0	28 10 2	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
1,124 0 0	292 11 4	26,886 12 0	7,141 10 10	2,270 0 0	614 12 8	148,156 10 0	40,897 4 10

At 4 annas 6 pies.		At 4 annas 7 pies.		At 4 annas 8 pies.		At 4 annas 9 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
1,040 0 0	292 8 0	1,318 30 0	377 12 3	...	...	...	...
405 0 0	113 14 6	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	229 0 0	66 12 8	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
40 0 0	11 4 0	...	...	2,702 0 0	788 1 4	...	...
...	...	...	...	646 0 0	188 6 8	...	...
1,058 0 0	297 9 0	...	...	1,341 0 0	391 2 0	...	...
2,513 0 0	706 12 6	...	...	1,517 0 0	442 7 4	...	...
864 0 0	243 0 0	...	...	...	...	...	...
2,399 0 0	674 11 6	...	...	...	...	...	...
864 0 0	243 0 0	...	...	...	...	...	...
1,729 0 0	486 4 6	...	...	1,693 0 0	493 12 8	...	...
2,565 0 0	721 6 6	...	...	3,168 0 0	924 0 0	...	...
2,485 0 0	698 14 6	...	...	435 0 0	126 14 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
22 0 0	6 3 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
96 0 0	27 0 0	...	...	...	...	360 0 0	106 14 0
270 0 0	75 15 0	...	...	...	...	855 0 0	253 13 3
...	...	...	...	...	...	2,164 0 0	642 7 0
...	...	...	...	...	...	1,982 20 0	588 8 10
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
16,350 0 0	4,598 7 0	1,318 30 0	377 12 3	11,731 0 0	3,421 8 8	5,361 20 0	1,591 11 1

At 4 annas 10 pies.		At 4 annas 11 pies.		At 5 annas.		At 5 annas 1 pie.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	62,867 30 0	19,646 2 9	...	...
...	...	...	...	49,606 10 0	15,501 15 3	...	...
...	...	...	...	54,737 20 0	17,105 7 6	...	...
...	...	...	...	14,090 30 0	4,403 5 9	...	...
...	...	...	...	1,652 0 0	516 4 0	...	...
7,366 30 0	2,360 0 5	...	...	...	...	...	...
...	...	...	...	271 0 0	84 11 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
375 0 0	112 8 0	...	...	4,304 0 0	1,345 0 0	...	...
...	...	...	...	22,376 20 0	6,992 10 6	...	...
...	...	...	...	63,756 0 0	19,923 12 0	...	...
...	...	...	...	20,457 10 0	6,392 14 3	...	...
...	...	...	...	5,925 0 0	1,851 9 0	...	...
...	...	25 0 0	7 10 11	...	...	...	...
...	...	192 0 0	59 0 0	...	...	...	...
...	...	24 0 0	7 6 0	...	...	...	...
...	...	...	...	...	...	...	...
...	...	301 0 0	92 7 11	...	...	...	...
...	...	...	...	...	...	...	...
...	...	375 0 0	115 3 9	1,289 0 0	402 13 0	1,410 0 0	447 15 6
...	...	844 0 0	259 5 8	1,153 10 0	360 6 3	...	...
...	...	452 0 0	138 14 4	445 0 0	139 1 0	...	...
...	...	1,556 0 0	478 2 4	1,501 20 0	469 3 6	...	...
...	...	...	...	1,445 0 0	451 9 0	...	...
...	...	...	...	1,103 30 0	344 14 9	...	...
...	...	...	...	...	...	...	...
...	...	2,593 0 0	796 12 11	2,236 0 0	698 12 0	...	...
...	...	217 0 0	66 10 11	3,317 0 0	1,036 9 0	...	...
...	...	...	...	1,376 0 0	430 0 0	1,085 0 0	344 11 5
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	1,021 0 0	319 1 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	13,128 0 0	4,102 8 0	...	...
...	...	...	...	3,008 20 0	940 2 6	...	...
...	...	...	...	4,129 20 0	1,290 7 6	...	...
...	...	...	...	504 20 0	157 10 6	...	...
...	...	...	...	56 0 0	17 8 0	...	...
...	...	...	...	98 17 0	30 12 1	...	...
...	...	...	...	255 0 0	79 11 0	...	...
...	...	...	...	253 0 0	79 1 0	...	...
...	...	...	...	105 37 0	33 1 8	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	6,459 0 0	2,018 7 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
8,241 30 0	2,472 8 5	6,579 0 0	2,021 10 9	3,42,929 14 0	1,07,165 6 9	2,495 0 0	792 10 11

675—5

At 5 annas 3 pies.		At 5 annas 4 pies.		At 5 annas 6 pies.		At 5 annas 7 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...

At 5 annas 9 pies.		At 6 annas.		At 6 annas 3 pies.		At 6 annas 6 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	304 0 0	114 0 0	...	...	...	...
...	...	306 0 0	114 12 0	...	...	...	...
...	...	733 0 0	274 14 0	...	...	...	..
...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	..
...	...	76,550 10 0	28,706 5 6	...	...	...	..
...	...	40,712 30 0	15,267 4 6	...	...	...	..
...	...	57,961 10 0	21,735 7 6	...	...	...	...
...	...	65,117 10 0	24,418 15 6	...	...	...	.
...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
81 0 0	29 1 9	...	...	...	...	...	...
...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	275 0 0	103 2 0	...	...	...	...
...	...	...	...	...	...	...	...
...	...	308 0 0	115 8 0	...	...	...	...
...	...	1,320 0 0	495 0 0	...	...	...	..
166 0 0	59 10 6	1,226 0 0	459 12 9	438 0 0	171 1 6	140 0 0	56 14 0
...	...	117 0 0	43 14 0	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	907 0 0	340 2 0	...	...	...	...
...	...	...	...	...	...	...	...
...	...	10,654 20 0	3,995 7 0	...	...	...	..
...	...	...	...	...	...	...	...
...	...	3,268 8 0	1,225 9 2	...	...	...	...
247 0 0.	88 12 3	2,59,760 8 0	97,410 1 2	438 0 0	171 1 6	140 0 0	56 14 0

At 6 annas 9 pies.		At 7 annas.		At 8 annas.		At 9 annas.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	475 0 0	237 8 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	137 0 0	68 8 0	...	...
...	...	4,649 0 0	2,033 15 0	69 0 0	34 8 0	...	...
...	...	5 0 0	2 3 0	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	54 0 0	27 0 0	...	...
...	...	...	...	8 0 0	4 0 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...

North Kánara and by the Goa Proprietors on their own account during the year 1888-89.

At 9 annas 6 pies.		At 10 annas.		At 11 annas.		At 12 annas.		Total.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	8,656 11 0	1,[illegible] 7 0 [illegible]
...	...	...	...	...	...	...	...	1,67,685 10 0	45,[illegible] 0 4
...	...	...	...	...	...	...	...	2,66,312 0 0	64,[illegible]15 10 0
...	...	...	...	...	...	...	...	2,92,923 10 0	67,387 0 4
...	...	...	...	...	...	...	...	1,24,886 10 0	27,826 11 0
...	...	...	...	...	...	...	...	17,312 10 0	4,020 0 0
...	...	...	...	...	...	...	...	1,37,123 0 0	25,291 7 5
...	...	...	...	...	...	...	...	1,52,490 10 0	26,673 9 5
...	...	...	...	...	...	...	...	1,10,033 10 0	18,487 4 5
...	...	...	...	...	...	...	...	1,77,448 30 0	28,559 0 10
...	...	...	...	...	...	...	...	1,25,827 30 0	19,699 1 0
...	...	...	...	...	...	...	...	21,652 0 0	3,445 8 0
...	...	...	...	...	...	...	...	9,397 0 0	2,525 15 0
...	...	...	...	...	...	...	...	2,07,454 30 0	59,004 15 0
...	...	...	...	...	...	...	...	1,92,398 10 0	53,779 6 6
...	...	...	...	...	...	...	...	1,27,053 11 0	30,314 0 10
...	...	...	...	...	...	...	...	76,386 10 0	27,606 8 6
...	...	...	...	...	...	...	...	1,24,450 10 0	24,454 8 11
...	...	...	...	...	...	...	...	76,485 20 0	16,009 15 1
...	...	...	...	...	...	...	...	1,20,246 10 0	23,290 8 0
...	...	...	...	...	...	...	...	1,60,371 30 0	32,389 4 3
...	...	...	...	...	...	...	...	88,956 10 0	19,315 1 1
...	...	...	...	...	...	...	...	22,128 30 0	4,907 5 2
...	...	...	...	...	...	...	...	1,23,861 0 0	22,451 5 8
...	...	...	...	...	...	...	...	1,76,696 10 0	34,339 14 5
...	...	...	...	...	...	...	...	77,275 10 0	15,686 0 6
...	...	...	...	...	...	...	...	1,34,075 20 0	26,411 14 7
...	...	...	...	...	...	...	...	2,43,456 30 0	48,090 6 9
...	...	...	...	...	...	...	...	65,986 30 0	13,277 [illegible] 11
...	...	...	...	...	...	...	...	1,07,964 20 0	20,120 12 10
...	...	...	...	...	...	...	...	1,78,882 0 0	33,130 5 4
...	...	...	...	...	...	...	...	3,41,850 0 0	59,018 9 3
...	...	...	...	...	...	...	...	1,01,220 0 0	18,323 13 6
...	...	...	...	...	...	...	...	1,49,839 10 0	25,539 12 1
...	...	...	...	...	...	...	...	1,32,312 24 0	21,917 5 8
...	...	...	...	...	...	...	...	1,82,229 0 0	29,388 12 2
...	...	...	...	...	...	...	...	66,729 0 0	11,778 10 4
...	...	...	...	...	...	...	...	14,187 0 0	3,496 15 3
...	...	...	...	...	...	...	...	42,232 20 0	9,732 4 0
...	...	...	...	...	...	...	...	1,12,076 30 0	27,438 1 0
...	...	...	...	...	...	...	...	92,103 20 0	22,172 1 6
...	...	...	...	...	...	...	...	1,01,329 6 0	24,181 3 1
...	...	...	...	...	...	...	...	94,403 20 0	20,948 2 6
...	...	...	...	...	...	...	...	44,927 0 0	7,251 7 0
...	...	...	...	...	...	...	...	95,512 17 0	15,506 7 1
...	...	...	...	...	...	...	...	1,10,323 36 0	21,856 13 9
...	...	...	...	...	...	...	...	1,45,749 5 0	25,890 13 9
...	...	...	...	...	...	...	...	1,71,410 15 0	30,853 10 11
44 0 0	26 2 0	25,513 0 0	15,945 10 0	14 0 0	9 10 0	148 0 0	111 0 0	63,958 0 0	35,489 3 0
...	...	88,364 3 40	55,227 8 11	185 0 0	127 3 0	...	...	1,56,830 28 40	93,165 13 5
...	...	...	...	...	...	2,847 0 0	2,135 4 0	29,772 0 0	8,530 2 6
...	...	...	...	2,028 0 0	1,394 4 0	...	...	2,028 0 0	1,394 4 0
...	...	...	...	...	...	...	...	4,343 24 0	1,720 2 0
44 0 0	26 2 0	1,13,877 3 40	71,173 2 11	2,227 0 0	1,531 1 0	2,995 0 0	2,246 4 0	61,37,233 32 40	13,65,139 14 11

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. VII, showing Quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1888-89

Description of Salt.	Importations by Sea.					Importations by Land.						Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a. p.					Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Table and Packing Salt.	London ...	Bombay ...	Square-rigged vessels.	4,986 15 23	12,440 0 7							4,986 15 23	12,440 0 7
Sinda Salt ...	Bandar Abas.	.....	Country crafts.	1,364 5 0	3,410 5 0							1,364 5 0	3,410 5 0
Do. ...	Do. ...	Confiscated at Bombay and other places.	Do. ...	515 30 0	1,290 10 0							515 30 0	1,290 10 0
												1,879 35 0	4,700 15 0
						Bhávnagar ...	Ahmedabad District.	Gogha Frontier	Carts and donkeys.	15 1 10	39 9 0	15 1 10	39 9 0
						Goa	Kárwár... ...	Goa Road ...	Carts	1 38 0	2 14 0	1 38 11	2 14 0
			Total ...	6,866 10 23	17,140 15 7				Total ..	16 39 10	42 7 0	6,883 9 33	17,183 6 7

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. VIII, showing the Quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency, during the years 1887-88 and 1888-89.

Description of Salt.	1887-88.		1888-89.		Increase in 1888-89.		Decrease in 1888-89.	
	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount.	Quantity.	Amount.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Barágara Salt	1,545,157 20 0	32,24,123 2 0	1,511,132 20 0	37,32,532 8 0	.....	5,08,409 6 0	3,425 0 0	
Sea Salt	6,862,734 25 37	1,33,31,587 14 9	6,797,004 16 50	1,37,59,605 12 3	.....	4,28,017 13 6	65,730 8 67	
Natural Salt	.....	.....	.....	.....	.....	.....	.....	
Sinda Salt	2,094 19 58	4,189 3 8	1,879 35 0	4,700 15 0	.....	511 11 4	214 24 58	
Table Salt	2,625 9 45	5,384 3 3	4,986 15 23	12,440 0 7	2,361 5 58	7,055 13 4	.....	
Zanzibar Rock and Mahi Salt.	.....	.....	.....	.....	.....	.....	.....	
Total. ...	8,412,611 34 60	1,65,65,284 7 8	8,315,003 6 73	1,75,09,279 3 10	2,361 5 58	9,43,994 12 2	99,969 33 45	

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. IX, showing the Principal Articles of Import and Export, with of the Bombay Presidency

Division.	Táluka.	Number and Names of Ports.		Value of Imports.	Value of Exports.	Import Customs Duty.	Export Customs Duty.	Total Customs Duty.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	Dholera	Khun, Bavliari	2	14,33,078 0 0	25,16,213 0 0	.....	.....	.....
	Gogha	Gogha	1	3,36,585 0 0	4,47,668 0 0	.....	.....	.....
	Cambay	Cambay	1	.....	.....	.....	.....	.....
	Jambusar	Tankária, Dehgám, Dehej...	3	2,83,290 0 0	1,52,829 0 0	.....	.....	.....
	Broach	Broach	1	22,36,610 0 0	18,90,346 0 0	.....	5 1 11	5 1 11
	Surat	Surat, Bhagva, Navsári, Matvád.	4	22,61,104 0 0	32,25,082 0 0	.....	2 4 8	2 4 8
	Bulsár	Bulsár, Bilimora, Kolák, Umarsádi.	4	3,90,237 0 0	7,33,140 0 0	2 8 0	360 0 5	362 8 5
		Total Northern Division ...	16	69,40,904 0 0	89,65,278 0 0	2 8 0	367 7 0	369 15 0
Southern Division.	Umbargaon ...	Umbargaon, Muroli, Kalai, Golvad.	4	48,684 0 0	2,46,556 0 0	.....	.....	.....
	Tárápur	Tárápur, Dáhánu, Navápur, Sátpáti, Máhim, Kelva, Dativrey.	7	2,71,688 0 0	6,89,222 0 0	.....	.....	.....
	Bassein	Bassein, Ágáshi, Naughur...	3	3,46,102 0 0	7,14,647 0 0	.....	.....	.....
	Ghodbandar ...	Rayi, Utan, Manori, Bándra, Vesáva.	5	4,84,342 0 0	11,14,391 0 0	.....	.....	.....
	Trombay	Bhiwndi, Thána, Kalyán, Bhándup, Mahul, Trombay.	6	37,42,426 0 0	38,86,918 0 0	.....	833 10 5	833 10 5
	Uran	Mora, Karanja, Sheva ...	3	5,36,752 0 0	75,40,522 0 0	.....	.....	.....
	Karanja	,, ...		1,09,379 0 0	23,62,617 0 0	.....	.....	.....
	Panvel	Panvel, Belápur, Chirner, Kherána.	4	5,29,467 0 0	20,61,785 0 0	.....	23 3 11	23 3 11
	Alibág	Alibág, Thál, Revdánda, Mándva, Rewas, Mandád.	5	6,11,163 0 0	7,93,646 0 0	.....	.....	.....
	Sánksi	Antora, Nágotna	2	4,12,707 0 0	6,70,884 0 0	.....	.....	.....
	Suvurndurg ...	Bánkot, Kelshi, Harnai ...	3	8,57,127 0 0	6,52,475 0 0	.....	2 4 4	2 4 4
	Anjanvel	Anjanvel, Boria	2	23,18,499 0 0	42,11,850 0 0	.....	4 0 11	4 0 11
	Ratnágiri	Ratnágiri, Jaygad, Puranghad.	3	12,48,555 0 0	8,39,002 0 0	.....	.....	.....
	Viziádurg	Jaytápur, Viziádurg ...	2	13,93,734 0 0	15,87,012 0 0	.....	.....	.....
	Málvan	Málvan, Áchra, Devgad ...	3	6,79,373 0 0	3,82,213 0 0	15 13 4	.....	15 13 4
	Vengurla	Vengurla, Rahuri, Nivti ...	3	25,76,042 0 0	36,25,446 0 0	140 2 8	.....	140 2 8
	Shiroda	Creeks	...	68,314 0 0	41,033 0 0	.....	.....	.....
	Kárwár	Sadashivgad, Kárwár, Chendia.	3	2,73,462 0 0	6,28,279 0 0	.....	.....	.....
	Ankola	Belikeri, Ankola, Gangavali, Tadri.	4	1,37,162 0 0	2,69,288 0 0	.....	.....	.....
	Honávar	Kumta, Murdeshvar, Honávar, Bhatkal, Shiráli.	5	23,51,544 0 0	43,60,689 0 0	.....	4 15 5	4 15 5
		Total, Southern Division...	67	1,89,96,522 0 0	3,66,78,475 0 0	156 0 0	868 2 8	1,024 3 0
		Presidency Division Huzúr, (Mátunga.) ...		.....	2,84,143 0 0	.....	.....	.....
		Grand Total ...	83	2,59,37,426 0 0	4,59,27,896 0 0	158 8 0	1,235 10 0	1,394 2 0

their Values and Details of the Sea Customs Collections realized at the different Ports during the year 1888-89.

REVENUE.

Wharfage Fees.	Registry Fees.	Confiscations and Penalties.	Miscellaneous.	Total.	Refunds.	Net Revenue.	Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	
.....	8 0 0	21 3 3	105 15 0	135 2 3	.....	135 2 3	
.....	50 0 0	12 4 0	7 4 8	69 8 8	.....	69 8 8	
.....	.....	.....	1 6 6	1 6 6	.....	1 6 6	
.....	21 0 0	15 0 0	3 9 0	39 9 0	.....	39 9 0	
433 11 3	91 0 0	139 13 0	62 9 7	732 3 9	.....	732 3 9	
157 14 4	351 0 0	1,131 10 0	83 7 0	1,725 4 0	.....	1,725 4 0	
.....	452 0 0	481 6 3	217 15 1	1,513 13 9	.....	1,513 13 9	
591 9 7	973 0 0	1,801 4 6	482 2 10	4,217 15 11	.....	4,217 15 11	
.....	46 0 0	.....	7 9 0	53 9 0	.....	53 9 0	
.....	190 0 0	.....	20 3 9	210 3 9	.....	210 3 9	
12 14 3	243 0 0	21 4 6	10 7 0	287 9 9	.....	287 9 9	
.....	298 0 0	84 0 0	26 0 0	408 0 0	.....	408 0 0	
.....	234 0 0	47 8 0	91 15 6	1,207 1 11	.....	1,207 1 11	
.....	157 0 0	47 8 0	28 0 0	232 8 0	.....	232 8 0	
.....	82 0 0	156 12 0	17 3 6	255 15 6	.....	255 15 6	
1 0 0	305 0 0	221 12 0	20 0 0	570 15 11	.....	570 15 11	
2 11 1	260 0 0	3 8 0	31 3 6	297 6 7	.....	297 6 7	
.....	65 0 0	3 0 0	9 8 6	77 8 6	.....	77 8 6	
.....	246 0 0	8 0 0	14 9 10	270 14 2	.....	270 14 2	
.....	347 0 0	44 0 0	23 7 0	418 7 11	.....	418 7 11	
.....	1,622 6 0	8 0 0	54 14 1	1,685 4 1	.....	1,685 4 1	
.....	396 0 0	41 0 0	43 11 6	480 11 6	.....	480 11 6	
.....	442 0 0	24 0 0	8 15 9	490 13 1	.....	490 13 1	
42 1 5	90 0 0	12 0 0	38 8 0	322 12 1	.....	322 12 1	
.....	25 0 0	1 0 0	4 11 2	30 11 2	.....	30 11 2	
6 12 0	218 0 0	39 4 0	43 13 0	307 13 0	.....	307 13 0	
.....	208 0 0	.....	25 15 11	233 15 11	.....	233 15 11	
36 7 2	267 0 0	26 7 9	76 4 8	411 3 0	.....	411 3 0	
101 13 11	5,741 6 0	789 0 3	597 1 8	8,253 8 10	.....	8,253 8 10	
.....	.....	.....	.....	.....	.....	.....	
693 7 6	6,714 6 0	2,590 4 9	1,079 4 6	12,471 8 9	.....	12,471 8 9	

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. X, showing the Revenue derived from A'bkári and Sea and Land Customs in the Presidency of Bombay, exclusive of the Port of Bombay and the Province of Sind, for the year 1888-89, contrasted with those of the five preceding years.

Years.	Import Sea Customs.	Export Sea Customs.	Import and Export Land Frontier Duties.	Government Share of Transit Duties levied in Cambay, Bánsda, and Dharampor States.	Anchorage Fees levied at Cambay.	Registry Fees.	Confiscations and Penalties.	Warehouse Rent and Wharfage Fees.	Fees for amendment and duplicate copies of Customs Documents.	Sale-proceeds of Dead Stock Articles.	Miscellaneous.	Still-head Duty on Spirits manufactured at Uran and Bhándup.	Cost of Establishment employed at Uran and Bhándup Distilleries paid by Proprietors.	Total.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1883-84	4,655 11 7	5,672 4 0	2,431 8 9	10,426 11 10	415 5 10	9,203 7 6	1,427 10 4	1,129 5 7	715 2 0	288 10 10	662 9 1	10,13,965 5 6	27,885 7 5	10,78,879 4 8	
1884-85	993 13 9	5,019 0 5	40 7 8	9,011 9 4	....	8,013 6 10	836 7 2	647 10 5	565 5 6	165 3 6	479 1 0	14,14,947 12 1	28,082 2 0	14,68,802 8 8	
1885-86	200 14 1	2,878 11 8	18 2 8	9,000 0 0	....	6,204 2 0	2,619 14 8	478 0 11	582 10 6	294 2 8	619 3 4	16,35,284 0 8	34,409 8 11	16,92,539 7 8	
1886-87	29 10 2	2,075 11 10	20 5 4	9,000 0 0	....	5,729 6 0	1,229 14 4	595 7 8	636 15 6	651 5 9	589 10 8	15,68,983 12 8	32,718 5 0	16,22,260 8 1	
1887-88	35 9 4	3,168 13 4	....	9,000 0 0	....	6,790 14 0	2,837 10 8	606 14 0	634 15 6	358 9 5	526 4 10	15,12,412 9 7	35,033 5 7	15,72,355 9 10	
Total ..	5,915 10 11	18,815 1 10	2,510 8 0	46,438 5 2	415 5 10	35,941 4 4	9,001 8 9	3,457 6 2	3,085 1 0	1,758 0 2	2,876 12 11	71,45,593 8 1	1,59,028 12 11	74,34,837 6 1	
Average	1,183 2 2	3,763 0 5	502 1 7	9,287 10 8	83 1 2	7,188 4 1	1,800 4 11	691 7 7	617 0 2	351 9 7	575 5 9	14,29,118 11 8	31,805 12 2	14,86,967 7 6	
1888-89	158 8 0	1,235 10 0	....	9,000 0 0	....	6,714 6 0	2,590 4 9	693 7 6	586 2 6	186 11 8	806 6 4	16,25,943 15 6	27,616 9 11	16,75,032 2 2	

G. W. VIDAL,
Collector of Salt Revenue.

SCHEDULE No. XI.

STATEMENT No. XI, showing details of cases of Salt and Opium.

Divisions.	Nature of Offence.												Mode of							
	Theft from Salt Works.		Smuggling Foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt Works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division ..	..	..	3	0 21 3	197	109 6 2	..	..	29	23 12 38	229	132 39 43	173	45 8 60	5	62 7 40	..	..	4	2 29 68
Total, N. D. ..	..	..	3	0 21 3	197	109 6 2	..	..	29	23 12 38	229	132 39 43	173	45 8 60	5	62 7 40	..	..	4	2 29 68
Southern Division ..	64	67 5 17	2	0 15 0	94	21 15 19	2	7 1 6	67	148 4 47	229	244 1 9	115	79 0 46	..	..	4	14 4 0	11	116 39 31
Goa territory	12	2 32 20	..	..	..	..	..	..	6	78 38 40	18	81 30 60	9	2 23 0	..	..	..	..	1	78 0 0
Total, S. D. and Goa..	76	69 37 37	2	0 15 0	94	21 15 19	2	7 1 6	73	227 3 7	247	325 31 69	124	81 23 46	..	..	4	14 4 0	12	194 39 31
Grand Total ..	76	69 37 37	5	0 36 3	291	130 21 21	2	7 1 6	102	250 15 45	476	458 31 32	297	126 32 26	5	62 7 40	4	14 4 0	16	197 29 19

(a) Not a single case during the year has been finally decided by the Portuguese Judicial Authorities. In all there are 71 cases still pending trial and of these 24 will

Divisions.	Opi							
	Found on person of Smugglers.		Found concealed.		Found on Animals.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	3	0 0 45½	20	2 24 44¼	3	2 26 4¼	26	5 11 14
Southern Division	..	....	..	....	..	....	..	....
Total ..	3	0 0 45½	20	2 24 44¼	3	2 26 4¼	26	5 11 14

smuggling disposed of by the Salt Department during the year 1888-89.

LT.

Smuggling.				How Cases were disposed of.						Total estimated value of confiscations.	Fine in lieu of confiscated property released.	Actual produce by auction and sale of confiscated property.	Total of the two previous columns 34 and 35.	Fine imposed by the Magistrate.	Real Value of confiscated property.	Rewards granted, if any.	Remarks.
Miscellaneous.		Total.		No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No. of persons convicted.	No. of persons acquitted.	Percentage of convictions on number prosecuted.								
No.	Quantity.	No.	Quantity.														
	Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
47	22 33 35	229	132 39 43	326	..	326	300	26	92·02	1,898 11 3	185 0 0	132 4 4	317 4 4	2,250 0 0	269 11 3	556 4 6	
47	22 33 35	229	132 39 43	326	..	326	300	26	92·02	1,898 11 3	185 0 0	132 4 4	317 4 4	2,250 0 0	269 11 3	556 4 6	
99	33 37 12	229	244 1 9	294	18	276	201	75	72·8	7,458 2 7	190 0 0	217 8 9	407 8 9	678 9 0	6,359 1 10	789 0 0	
8	1 7 60	18	81 30 60	25	8	17	(a)	(a)	(a)	449 0 5	..	....	....	....	....	....	
107	35 4 72	247	325 31 69	319	26	293	201	75	72·8	7,907 8 0	190 0 0	217 8 9	407 8 9	678 9 0	6,359 1 10	789 0 0	
154	57 38 27	476	458 31 32	645	26	619	501	101	80·9	9,805 14 3	375 0 0	349 13 1	407 8 9	678 9 0	7,128 13 1	1,345 4 6	

probably never be tried, as the preliminary proceedings therein have been mislaid or lost by the Portuguese Judicial Officers.

UM.

Prosecution and Conviction before Magistrates.							Total estimated value of confiscations.
No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No. of persons convicted.	No. of persons acquitted.	No. of persons tried in foreign territory, the result of whose trials has not been reported.	Percentage of convictions on number prosecuted.	
							Rs. a. p.
31	....	31	27	1	3	96·4	3,024 6 7
....	....	....	....	....	....	....	....
31	....	31	27	1	3	96·4	3,024 6 7

G. W. VIDAL,
Collector of Salt Revenue.

Report on the Administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1888-89.

No. 8697.

REVENUE DEPARTMENT.

Bombay Castle, 15th November 1889.

Memorandum from the Commissioner of Customs, Salt, Opium and A'bkári, No. 5658, dated 1st October 1889—Submitting the annual report on the administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1888-89.

RESOLUTION.—The Commissioner's concise review renders it unnecessary for Government to comment on this report in detail. The most important feature in the history of the year was a disturbance in trade, towards the close of the year, caused by a rumour that the salt duty was about to be reduced. The revenue realized in the month of March was consequently much less than was expected, but the very marked improvement which took place immediately after the close of the financial year shows that no significance should be attached to the fact. The decline in March and the rise in the following two months are very clearly shown by the statistics of monthly collections of salt revenue given below :—

Last month (March) of	1888-89	... Rs. 19,05,000
„ „	1887-88	... „ 24,17,000
First month (April) of	1889-90	... „ 35,38,000
„ „	1888-89	... „ 31,61,000
„ „	1887-88	... „ 27,27,000
Second month (May) of	1889-90	... „ 32,78,000
„ „	1888-89	... „ 29,41,000
„ „	1887-88	... „ 27,37,000

2. It is observed that notwithstanding the temporary disturbance of trade the total issues of salt for export from the Bombay Presidency to other parts of India were in excess of those of the previous year. The decline in issues was confined to those for consumption in this Presidency. Though the deduced rate of local consumption per head of population was appreciably less than in 1887-88, the immense demand at the commencement of the current year appears to indicate that the stocks of salt in the possession of wholesale traders became exhausted during the depression of trade, and it may perhaps be inferred that the actual consumption was larger than that deduced by the Collector from the issues alone. Even the estimated rate of 10·96 lbs. per annum or ·47 ounce per diem per head of population cannot, however, be considered unduly low. It is a higher rate than has been reported for any previous year with the exception of 1887-88.

3. Government are unable to agree with the Commissioner and Collector of Salt Revenue in attributing to the enhancement of the duty on salt the falling off in the issues for home consumption in 1888-89 as compared with those in 1887-88.

J. DE C. ATKINS,
Acting Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and A'bkári,
The Collector of Salt Revenue,
The Accountant General,
The Government of India,
The Secretary of State for India. } By letter.

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